

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

)	PROMESA
In re)	Title III
)	
THE FINANCIAL OVERSIGHT AND)	No. 17 BK 3283-LTS
MANAGEMENT BOARD FOR PUERTO RICO,)	
)	(Jointly Administered)
)	
As a representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	
<i>et al.,</i>)	
)	
Debtors. ¹)	
)	
)	

**SIXTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP,
AS FINANCIAL ADVISOR TO THE FINANCIAL OVERSIGHT
AND MANAGEMENT BOARD FOR PUERTO RICO, FOR
TITLE III SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM FEBRUARY 1, 2019 THROUGH MAY 31, 2019**

Name of Applicant: **Ernst & Young LLP**

Authorized to Provide Professional Services to: **The Financial Oversight and Management Board for Puerto Rico**

Date of Retention: **Effective as of May 3, 2017 for Title III Cases**

Period for which compensation and reimbursement is sought: **February 1, 2019 through May 31, 2019 (the “Fee Period”)**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the: (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and, (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of interim compensation sought as actual, reasonable, and necessary for Title III Services: **\$4,505,960.45**

Amount of interim expense reimbursement sought as actual, reasonable, and necessary in connection with Title III Services: **\$196,914.62**

Are your fee or expense totals different from the sum of previously-served monthly statements?

 Yes X No. If there is any discrepancy, please explain it in the text of the attached fee application or in a footnote to this cover sheet.

Blended rate in this application for all professionals for Title III Services: **\$501.02 / hour**

This is an *interim* application.

The total time expended for fee application preparation for the Interim Fee Period is approximately **136.50** hours and the corresponding compensation requested is **\$34,317.50**.

PRIOR INTERIM FEE APPLICATIONS & ADJUSTMENTS:

Date Filed	Fees Requested	Expenses Requested	Fee Adjustments	Expense Adjustments	Fees Approved	Expenses Approved
12/15/2017	\$1,169,699.80	\$4,910.69	\$33,230.32	\$839.80	\$1,136,469.48	\$4,070.89
3/21/2018	\$1,261,586.10	\$12,546.21	\$32,859.19	\$7.86	\$1,228,726.91	\$12,538.35
7/16/2018	\$1,114,251.25	\$0	\$31,654.54	\$0	\$1,082,596.71	\$0
11/16/18	\$2,810,623.75	\$101,015.45	\$39,500.86	\$3,389.64	\$2,771,122.89	\$94,236.17
3/18/19	\$3,053,407.50	\$121,966.01	\$30,725.17	\$14,443.35	\$3,022,682.33	\$107,522.66

Number of professionals with time included in this application: **127**

If applicable, number of professionals in this application not included in a staffing plan approved by the client: **0**

If applicable, difference between fees budgeted and compensation sought for this period:
Pursuant to the attached Budget Plan, EY's actual fees for Title III Services (defined herein) during the interim period were approximately \$1,139,52.02 less than budgeted fees.

Are any timekeeper's hourly rates higher than those charged and approved upon retention: **No.**

1. By this Application, Ernst & Young LLP (“EY”) respectfully requests allowance and payment of \$4,505,960.45 as compensation and reimbursement of \$196,914.62 of expenses, with respect to services rendered to The Financial Oversight and Management Board for Puerto Rico (the “Board”) that are not customarily required outside Title III cases (the “Title III Services”),² for the interim period from February 1, 2019 through May 31, 2019 (the “Fee Period”).

2. The supporting detail for this Application is attached hereto as Exhibits A through E. Exhibit A contains a summary of compensation requested by professional for Title III Services for the period of February 1, 2019 through May 31, 2019. Exhibit B contains details of the expenses for which EY hereby requests reimbursement. Exhibit C contains a summary of compensation requested by project category for Title III Services. Exhibit D contains EY’s detailed time records for Title III Services during the Fee Period. Exhibit E contains EY’s budget for Title III Services for the Fee Period. Exhibit F contains EY’s staffing plan for Title III Services for the Fee Period.³

Title III Services Provided During the Fee Period

3. During the Fee Period, EY performed the categories of Title III Services for the Board that are described in Exhibit B hereto.

² EY also rendered other services to the Board that are customarily required outside Title III cases (the “Non-Title III Services”). In accordance with the Court’s *First Amended Order Setting Procedures For Interim Compensation and Reimbursement of Expenses of Professionals*, entered on November 8, 2017 [Docket No. 1715], this Application does not include the fees and expenses that EY incurred in performing Non-Title III Services.

³ EY understands that it is not required to provide a comparable hourly rate disclosure, pursuant to the letter from the Government of Puerto Rico regarding the applicability of the US Trustee Guidelines to financial advisors.

4. The total time spent by EY providing Title III Services for the Board during the Fee Period was approximately 8,993.60 hours. The blended hourly rate for Title III Services performed for the Board during the Fee Period is approximately \$501.02.

Statement in Compliance With Appendix B Guidelines C.5

5. The following answers are provided in response to the questions set forth in Appendix B Guidelines paragraph C.5:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.

Response: No.

Question: If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: Not applicable.

Question: Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No.

Question: Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in

preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.). If so, please quantify by hours and fees.

Response: No.

Question: Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: EY did not charge the time it spent redacting time entries.

Question: If the fee application includes any rate increases since retention: (i) Did your client review and approve those rate increases in advance? (ii) Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

Response: The engagement letters that were signed by the Board provide that EY's rates are subject to increase, typically once a year on July 1. Since EY is not a law firm, it is not subject to ABA Formal Ethics Opinion 11-458.

Johnson Factors

6. Below is a discussion of the twelve factors set forth in *Johnson v. Ga. Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974), made applicable to compensation determinations in bankruptcy in *Am. Benefit Life Ins. Co. v. Baddock (In re First Colonial Corp. of Am.)*, 544 F.2d 1291, 1298-99 (5th Cir. 1977):

(1) **The time and labor required.** The number of hours expended during the Fee Period demonstrates that EY devoted a substantial amount of time on a variety of issues that

have arisen during the Fee Period. EY rendered the services within a reasonable amount of time commensurate with the complexity, importance and nature of the issues it addressed.

(2) The novelty and difficulty of the issues. Many of the issues that EY addressed were complex, and required the skill and experience of sophisticated accounting and restructuring professionals.

(3) The skill requisite to perform the services properly. To properly perform the Title III Services it rendered during the Fee Period, EY was required to draw upon the skill and substantive knowledge of its professionals.

(4) The preclusion of other employment by the professional due to acceptance of the case. EY committed a significant amount of time and labor to the Board during the Fee Period, which otherwise would have been dedicated to other matters for which, in most instances, EY's invoices would have been paid in full on a timely basis.

(5) The customary fee. EY's fees are based on the customary rates it charges its other clients for similar types of services.

(6) Whether the fee is fixed or contingent. EY is charging the Board on an hourly-fee basis for the services it rendered during the Fee Period.

(7) Time limitations imposed by the client or the circumstances. The circumstances of these cases have occasionally imposed time constraints on EY, because of the need for rapid resolution of significant issues.

(8) The amount involved and the results obtained. EY respectfully submits that its Title III Services have resulted in substantial benefits to the Board, which ultimately redounds to the benefit of the Title III debtors.

(9) The experience, reputation and ability of the professionals. EY is a very well-regarded and established professional services firm, and its partners and professional employees are experienced in performing the Title III Services.

(10) The “undesirability” of these cases. EY does not believe these cases are undesirable, based on its understanding that its requested compensation and expense reimbursement would be awarded.

(11) The nature and length of the professional relationship with the client. EY has provided professional services to the Board since early 2017.

(12) Awards in similar cases. The amount of compensation and expense reimbursement is reasonable in terms of the awards granted in cases of similar magnitude and complexity.

7. The request herein is without prejudice to EY’s right to seek additional compensation for Title III Services performed and expenses incurred during the Fee Period, which were not processed at the time of this Application.

WHEREFORE, EY LLP hereby respectfully requests allowance and payment of \$4,505,960.45 as compensation and reimbursement \$196,914.62 of expenses, with respect to Title III Services during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: September 24, 2019

Respectfully submitted,

By: /s/ Adam Chepenik

Adam Chepenik
Ernst & Young LLP

VERIFICATION

I hereby certify that:

- a) I am a principal with the applicant firm, Ernst & Young LLP ("EY").
- b) I am familiar with the work performed on behalf of The Financial Oversight and Management Board for Puerto Rico by EY during the Fee Period.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief.
- d) I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of EY's client. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, EY does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

Dated: September 24, 2019

Respectfully submitted,

By: /s/ Adam Chepenik

Adam Chepenik
Ernst & Young LLP

EXHIBIT A

SUMMARY OF COMPENSATION REQUESTED BY PROFESSIONAL

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Compensation by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Type of Work	Initials	Title	Time	Hourly Rate ¹	Total Individual Fees
Chepenik,Adam Brandon	Billable	AC	Partner/Principal	396.50	\$ 870.00	\$ 344,955.00
Chepenik,Adam Brandon	Travel ²	AC	Partner/Principal	90.40	\$ 435.00	\$ 39,324.00
Berk,Adam S.	Billable ¹	SB	Partner/Principal	16.10	\$ 721.00	\$ 11,608.10
D'Amelio,Dana	Billable	DD	Partner/Principal	0.90	\$ 870.00	\$ 783.00
Levy,Sheva R	Billable ¹	SL	Partner/Principal	243.50	\$ 721.00	\$ 175,563.50
Malhotra,Gaurav	Billable	GM	Partner/Principal	165.30	\$ 870.00	\$ 143,811.00
Malhotra,Gaurav	Travel ²	GM	Partner/Principal	33.00	\$ 435.00	\$ 14,355.00
Nichols,Bradley	Billable	BN	Partner/Principal	0.80	\$ 870.00	\$ 696.00
O'Mara,Mark D	Billable	MO	Partner/Principal	6.00	\$ 870.00	\$ 5,220.00
Palmadesso,Jeff	Billable	JP	Partner/Principal	0.90	\$ 870.00	\$ 783.00
Pannell,William Winder Thomas	Billable	WP	Partner/Principal	85.30	\$ 870.00	\$ 74,211.00
Pannell,William Winder Thomas	Travel ²	WP	Partner/Principal	81.90	\$ 435.00	\$ 35,626.50
Hymovitz Cardona,Pablo S	Billable	CH	Executive Director	3.80	\$ 810.00	\$ 3,078.00
Mackie,James	Billable	JM	Executive Director	31.50	\$ 810.00	\$ 25,515.00
Mackie,James	Travel ²	JM	Executive Director	42.30	\$ 405.00	\$ 17,131.50
Mullins,Daniel R	Billable	DM	Executive Director	67.60	\$ 810.00	\$ 54,756.00
Mullins,Daniel R	Travel ²	DM	Executive Director	45.40	\$ 405.00	\$ 18,387.00
Rodriguez-Ramos,Rosa M.	Billable	RR	Executive Director	1.20	\$ 810.00	\$ 972.00
Santambrogio,Juan	Billable	JS	Executive Director	395.50	\$ 810.00	\$ 320,355.00
Santambrogio,Juan	Travel ²	JS	Executive Director	61.50	\$ 405.00	\$ 24,907.50
Breeding,Stephen	Billable ¹	TC	Senior Manager	0.60	\$ 655.00	\$ 393.00
Eaton,Gregory William	Billable	GE	Senior Manager	4.00	\$ 720.00	\$ 2,880.00
Feinstein,Kenneth A.	Billable ¹	KF	Senior Manager	4.70	\$ 720.00	\$ 3,384.00
Garcia,Francisco R.	Billable	FG	Senior Manager	244.10	\$ 720.00	\$ 175,752.00
Garcia,Francisco R.	Travel ²	FG	Senior Manager	65.10	\$ 360.00	\$ 23,436.00
Green,Nancy B	Billable	NG	Senior Manager	16.50	\$ 720.00	\$ 11,880.00
Panagiotakis,Sofia	Billable	SP	Senior Manager	195.80	\$ 720.00	\$ 140,976.00
Quach,TranLinh	Billable	TQ	Senior Manager	4.70	\$ 655.00	\$ 3,078.50
Tague,Robert	Billable	RT	Senior Manager	346.60	\$ 720.00	\$ 249,552.00
Tague,Robert	Travel ²	RT	Senior Manager	90.20	\$ 360.00	\$ 32,472.00
Tajuddin,Salman Naveed	Billable	ST	Senior Manager	244.90	\$ 720.00	\$ 176,328.00
Tajuddin,Salman Naveed	Travel ²	ST	Senior Manager	34.60	\$ 360.00	\$ 12,456.00
Bugden,Nicholas R	Billable	NB	Manager	96.70	\$ 595.00	\$ 57,536.50
Bugden,Nicholas R	Travel ²	NB	Manager	23.40	\$ 297.50	\$ 6,961.50
Cumbie,Andrew W.	Billable ¹	AC	Manager	16.90	\$ 519.00	\$ 8,771.10

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Financial Oversight and Management Board for Puerto Rico
Summary of Compensation by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Type of Work	Initials	Title	Time	Hourly Rate ¹	Total Individual Fees
Day, Timothy Sean	Billable ¹	TD	Manager	137.10	\$ 519.00	\$ 71,154.90
Nichols, Carly	Billable ¹	CN	Manager	75.70	\$ 519.00	\$ 39,288.30
Good JR, Clark E	Billable ¹	CG	Manager	351.60	\$ 519.00	\$ 182,480.40
Hristova, Valentina	Billable	VH	Manager	5.60	\$ 595.00	\$ 3,332.00
Hristova, Valentina	Travel ²	VH	Manager	13.00	\$ 297.50	\$ 3,867.50
Linskey, Michael	Billable	ML	Manager	165.50	\$ 595.00	\$ 98,472.50
Linskey, Michael	Travel ²	ML	Manager	16.90	\$ 297.50	\$ 5,027.75
Maciejewski, Brigid Jean	Billable	SH	Manager	270.80	\$ 595.00	\$ 161,126.00
Maciejewski, Brigid Jean	Travel ²	SH	Manager	189.00	\$ 297.50	\$ 56,227.50
Sacks, Justin	Billable	JS	Manager	122.20	\$ 595.00	\$ 72,709.00
Sacks, Justin	Travel ²	JS	Manager	53.00	\$ 297.50	\$ 15,767.50
Trang, Quan H	Billable	QT	Manager	183.00	\$ 595.00	\$ 108,885.00
Tabani, Omar	Billable	OM	Manager	8.30	\$ 595.00	\$ 4,938.50
Tabani, Omar	Travel ²	OM	Manager	11.10	\$ 297.50	\$ 3,302.25
Wallace, Kacy	Billable ¹	KW	Manager	0.60	\$ 519.00	\$ 311.40
Bean, Tyler John	Billable	TB	Senior	35.60	\$ 445.00	\$ 15,842.00
Burr, Jeremy	Billable	JB	Senior	261.30	\$ 445.00	\$ 116,278.50
Chawla, Sonia	Billable	SC	Senior	273.60	\$ 445.00	\$ 121,752.00
Chawla, Sonia	Travel ²	SC	Senior	74.90	\$ 222.50	\$ 16,665.25
Chou, Harngrin Ariel	Billable ¹	HAC	Senior	11.70	\$ 405.00	\$ 4,738.50
Dougherty, Ryan Curran	Billable	RCD	Senior	321.70	\$ 445.00	\$ 143,156.50
Dougherty, Ryan Curran	Travel ²	RCD	Senior	7.00	\$ 222.50	\$ 1,557.50
Feldman, Kimberly S	Billable	KF	Senior	30.60	\$ 445.00	\$ 13,617.00
Federbush, Samantha	Billable ¹	SF	Senior	8.90	\$ 405.00	\$ 3,604.50
Hangal, Namrata	Billable	NH	Senior	0.60	\$ 445.00	\$ 267.00
Hurtado, Sergio Danilo	Billable	SDH	Senior	141.20	\$ 445.00	\$ 62,834.00
Hurtado, Sergio Danilo	Travel ²	SDH	Senior	54.00	\$ 222.50	\$ 12,015.00
Kane, Collin	Billable ¹	CK	Senior	127.90	\$ 405.00	\$ 51,799.50
Kleinman, Miriam	Billable ¹	MK	Senior	10.40	\$ 405.00	\$ 4,212.00
Moran-Eserski, Javier	Billable	JE	Senior	429.40	\$ 445.00	\$ 191,083.00
Moran-Eserski, Javier	Travel ²	JE	Senior	44.80	\$ 222.50	\$ 9,968.00
Molina Acajabon, Michelle Adriana	Billable	MM	Senior	73.00	\$ 445.00	\$ 32,485.00
Molina Acajabon, Michelle Adriana	Travel ²	MM	Senior	12.00	\$ 222.50	\$ 2,670.00
Patterson, Keith	Billable ¹	KP	Senior	4.40	\$ 405.00	\$ 1,782.00
Riggins, Kyle	Billable ¹	KR	Senior	107.10	\$ 405.00	\$ 43,375.50

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Financial Oversight and Management Board for Puerto Rico
Summary of Compensation by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Type of Work	Initials	Title	Time	Hourly Rate ¹	Total Individual Fees
Santos,Marhelich	Billable	MS	Senior	51.80	\$ 445.00	\$ 23,051.00
Santos,Marhelich	Travel ²	MS	Senior	36.00	\$ 222.50	\$ 8,010.00
Stricklin,Todd	Billable ¹	TS	Senior	275.80	\$ 405.00	\$ 111,699.00
Stuber,Emily	Billable ¹	ES	Senior	42.10	\$ 405.00	\$ 17,050.50
Zetino,Jose Daniel	Billable	JZ	Senior	29.40	\$ 445.00	\$ 13,083.00
Zorrilla,Nelly E	Billable	NZ	Senior	187.90	\$ 445.00	\$ 83,615.50
Zorrilla,Nelly E	Travel ²	NZ	Senior	40.50	\$ 222.50	\$ 9,011.25
Alba,Dominique M	Billable	DA	Staff	241.60	\$ 245.00	\$ 59,192.00
Alba,Dominique M	Travel ²	DA	Staff	54.00	\$ 122.50	\$ 6,615.00
Andersen,Zachary James	Billable	ZA	Staff	0.90	\$ 245.00	\$ 220.50
Cronin,Rachal	Billable	RC	Staff	0.40	\$ 245.00	\$ 98.00
Carpenter,Christina Maria	Billable	HS	Staff	52.50	\$ 245.00	\$ 12,862.50
Carpenter,Christina Maria	Travel ²	HS	Staff	30.40	\$ 122.50	\$ 3,724.00
Deng,Ashley Jesica	Billable	AD	Staff	33.60	\$ 245.00	\$ 8,232.00
Huang,Baibing	Billable	BH	Staff	12.80	\$ 245.00	\$ 3,136.00
Haffenden,Romaine Carl	Billable	RH	Staff	30.80	\$ 245.00	\$ 7,546.00
Lam,Hui Hui	Billable	HL	Staff	37.70	\$ 245.00	\$ 9,236.50
Lieberman,Charles	Billable	CL	Staff	300.10	\$ 245.00	\$ 73,524.50
Lieberman,Charles	Travel ²	CL	Staff	92.50	\$ 122.50	\$ 11,331.25
Neziroski,David	Billable	DN	Staff	135.10	\$ 245.00	\$ 33,099.50
Purdom,Emily Rose	Billable	EP	Staff	69.30	\$ 245.00	\$ 16,978.50
Velasquez,Rachel	Billable	RV	Staff	68.20	\$ 245.00	\$ 16,709.00
Villavicencio,Nancy	Billable	NV	Staff	302.70	\$ 245.00	\$ 74,161.50
Villavicencio,Nancy	Travel ²	NV	Staff	75.80	\$ 122.50	\$ 9,285.50
Total				8,993.60		\$ 4,505,960.45

¹ Rates for the PAS professions per the signed SoW Amendment No. 3 Include the follwing professionals: Aam Berk, Sheva Levy, Timothy Day, Carly Nichols, Clark, Good, Hamglin Chou, Samantha Federbush, Collin Kane, Kyle Riggins, Todd Stricklin, Emily Stuber, Miriam Kleinman

² Travel fees are billed out at 50% bill rate

EXHIBIT B

EXPENSE DETAIL

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Malhotra,Gaurav	Partner/Principal	3-Feb-19	Airfare	Air - Round Trip - Chicago, IL to San Juan, PR	\$ 532.70
Dougherty,Ryan Curran	Senior	6-Feb-19	Airfare	Air - One Way - San Juan, PR to New York, NY	240.16
Dougherty,Ryan Curran	Senior	15-Feb-19	Airfare	Air - One Way - San Juan, PR to New York, NY	512.00
Santambrogio,Juan	Executive Director	15-Feb-19	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	1,506.99
Dougherty,Ryan Curran	Senior	15-Feb-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	910.30
Panagiotakis,Sofia	Senior Manager	18-Feb-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	1,223.90
Burr,Jeremy	Senior	18-Feb-19	Airfare	Air - One Way - Chicago, IL to San Juan, PR	334.60
Maciejewski,Brigid Jean	Manager	18-Feb-19	Airfare	Air - Round Trip - Detroit, MI to San Juan, PR	1,038.44
Burr,Jeremy	Senior	20-Feb-19	Airfare	Air - One Way - San Juan, PR to Chicago, IL	279.50
Dougherty,Ryan Curran	Senior	20-Feb-19	Airfare	Air - One Way - San Juan, PR to New York, NY	953.00
Dougherty,Ryan Curran	Senior	24-Feb-19	Airfare	Air - One Way - San Juan, PR to New York, NY	426.50
Dougherty,Ryan Curran	Senior	24-Feb-19	Airfare	Air - One Way - New York, NY to San Juan, PR	385.10
Panagiotakis,Sofia	Senior Manager	25-Feb-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	1,170.84
Burr,Jeremy	Senior	25-Feb-19	Airfare	Air - One Way - Chicago, IL to San Juan, PR	334.60
Burr,Jeremy	Senior	28-Feb-19	Airfare	Air - One Way - San Juan, PR to Chicago, IL	722.00
Maciejewski,Brigid Jean	Manager	4-Feb-19	Ground Transportation	Mileage - One Way - Airport to home (12 Miles)	6.96
Maciejewski,Brigid Jean	Manager	7-Feb-19	Ground Transportation	Mileage - One Way - Home to airport (12 Miles)	6.96
Santambrogio,Juan	Executive Director	7-Feb-19	Ground Transportation	Parking - Airport - 4 days	76.00
Santambrogio,Juan	Executive Director	7-Feb-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Maciejewski,Brigid Jean	Manager	7-Feb-19	Ground Transportation	Parking - Airport - 4 days	96.00
Dougherty,Ryan Curran	Senior	8-Feb-19	Ground Transportation	Taxi - Airport to home	75.00
Burr,Jeremy	Senior	18-Feb-19	Ground Transportation	Taxi - Airport to FOMB	25.00
Maciejewski,Brigid Jean	Manager	18-Feb-19	Ground Transportation	Mileage - One Way - Home to airport (12 Miles)	6.96
Dougherty,Ryan Curran	Senior	18-Feb-19	Ground Transportation	Taxi - Home to airport	53.07
Burr,Jeremy	Senior	18-Feb-19	Ground Transportation	Taxi - Home to airport	90.00
Santos,Marhelich	Senior	18-Feb-19	Ground Transportation	Taxi - Home to airport	73.27
Santambrogio,Juan	Executive Director	18-Feb-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Burr,Jeremy	Senior	19-Feb-19	Ground Transportation	Taxi - Hotel to FOMB	13.68
Burr,Jeremy	Senior	19-Feb-19	Ground Transportation	Taxi - FOMB to dinner	12.93
Burr,Jeremy	Senior	20-Feb-19	Ground Transportation	Taxi - Hotel to FOMB	12.35
Santos,Marhelich	Senior	21-Feb-19	Ground Transportation	Taxi - Office to airport	19.87
Maciejewski,Brigid Jean	Manager	21-Feb-19	Ground Transportation	Parking - Airport - 4 days	96.00
Burr,Jeremy	Senior	21-Feb-19	Ground Transportation	Taxi - FOMB to airport	15.07
Santambrogio,Juan	Executive Director	21-Feb-19	Ground Transportation	Parking - Airport - 4 days	69.00
Burr,Jeremy	Senior	21-Feb-19	Ground Transportation	Taxi - Airport to home	56.40
Maciejewski,Brigid Jean	Manager	21-Feb-19	Ground Transportation	Mileage - One Way - Airport to home (12 Miles)	6.96
Dougherty,Ryan Curran	Senior	22-Feb-19	Ground Transportation	Taxi - Airport to home	101.04
Burr,Jeremy	Senior	25-Feb-19	Ground Transportation	Taxi - Office to dinner	17.51
Burr,Jeremy	Senior	25-Feb-19	Ground Transportation	Taxi - Airport to FOMB	25.00
Burr,Jeremy	Senior	25-Feb-19	Ground Transportation	Taxi - Home to Airport	90.00
Burr,Jeremy	Senior	26-Feb-19	Ground Transportation	Taxi - Hotel to FOMB	10.92
Burr,Jeremy	Senior	27-Feb-19	Ground Transportation	Taxi - Dinner to hotel	8.96
Burr,Jeremy	Senior	28-Feb-19	Ground Transportation	Taxi - Hotel to FOMB	13.42
Burr,Jeremy	Senior	28-Feb-19	Ground Transportation	Taxi - Dinner to hotel	8.37
Hristova,Valentina	Manager	7-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,039.87
Maciejewski,Brigid Jean	Manager	7-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,163.83
Tague,Robert	Senior Manager	7-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,163.83
Malhotra,Gaurav	Partner/Principal	7-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,238.10
Panagiotakis,Sofia	Senior Manager	7-Feb-19	Lodging	Lodging - 2 nights in San Juan, PR	845.04
Santambrogio,Juan	Executive Director	7-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,163.83
Hurtado,Sergio Danilo	Senior	7-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,163.83
Hristova,Valentina	Manager	8-Feb-19	Lodging	Lodging - 1 nights in San Juan, PR	594.02
Santos,Marhelich	Senior	8-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,311.00
Dougherty,Ryan Curran	Senior	8-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,148.46
Panagiotakis,Sofia	Senior Manager	10-Feb-19	Lodging	Lodging - Cancellation fee for hotel in San Juan, PR	227.81
Maciejewski,Brigid Jean	Manager	21-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,365.42
Dougherty,Ryan Curran	Senior	21-Feb-19	Lodging	Lodging - 2 nights in San Juan, PR	862.78

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Panagiotakis,Sofia	Senior Manager	21-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,179.45
Tague,Robert	Senior Manager	21-Feb-19	Lodging	Lodging - 2 nights in San Juan, PR	784.32
Santambrogio,Juan	Executive Director	21-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,269.93
Burr,Jeremy	Senior	21-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,221.57
Santos,Marhelich	Senior	21-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,311.01
Burr,Jeremy	Senior	28-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,177.85
Dougherty,Ryan Curran	Senior	28-Feb-19	Lodging	Lodging - 2 nights in San Juan, PR	821.62
Santos,Marhelich	Senior	28-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	1,106.70
Hurtado,Sergio Danilo	Senior	1-Feb-19	Meals	Meals - Dinner Self	5.02
Malhotra,Gaurav	Partner/Principal	1-Feb-19	Meals	Meals - Breakfast Self	34.53
Hurtado,Sergio Danilo	Senior	1-Feb-19	Meals	Meals - Breakfast Self	15.00
Malhotra,Gaurav	Partner/Principal	2-Feb-19	Meals	Meals - Breakfast Self	34.57
Malhotra,Gaurav	Partner/Principal	2-Feb-19	Meals	Meals - Breakfast Self	14.43
Malhotra,Gaurav	Partner/Principal	2-Feb-19	Meals	Meals - Breakfast Self	12.25
Hristova,Valentina	Manager	4-Feb-19	Meals	Meals - Breakfast Self	14.22
Malhotra,Gaurav	Partner/Principal	4-Feb-19	Meals	Meals - Breakfast Self	17.95
Maciejewski,Brigid Jean	Manager	4-Feb-19	Meals	Meals - Breakfast Self	15.00
Panagiotakis,Sofia	Senior Manager	4-Feb-19	Meals	Meals - Breakfast Self	12.08
Santambrogio,Juan	Executive Director	4-Feb-19	Meals	Meals - Dinner Self	17.73
Hristova,Valentina	Manager	5-Feb-19	Meals	Meals - Breakfast Self	7.69
Hristova,Valentina	Manager	5-Feb-19	Meals	Meals - Breakfast Self	13.46
Tague,Robert	Senior Manager	5-Feb-19	Meals	Meals - Breakfast Self	10.95
Hristova,Valentina	Manager	5-Feb-19	Meals	Meals - Breakfast Self	15.18
Hurtado,Sergio Danilo	Senior	5-Feb-19	Meals	Meals - Breakfast Self	15.00
Santambrogio,Juan	Executive Director	5-Feb-19	Meals	Meals - Breakfast Self	20.97
Maciejewski,Brigid Jean	Manager	5-Feb-19	Meals	Meals - Breakfast Self	15.00
Panagiotakis,Sofia	Senior Manager	6-Feb-19	Meals	Meals - Breakfast Self	6.02
Malhotra,Gaurav	Partner/Principal	6-Feb-19	Meals	Meals - Breakfast Self	14.94
Hurtado,Sergio Danilo	Senior	6-Feb-19	Meals	Meals - Breakfast Self	15.00
Burr,Jeremy	Senior	6-Feb-19	Meals	Meals - Dinner Self	8.08
Tague,Robert	Senior Manager	6-Feb-19	Meals	Meals - Breakfast Self	9.88
Burr,Jeremy	Senior	6-Feb-19	Meals	Meals - Breakfast Self	8.92
Burr,Jeremy	Senior	6-Feb-19	Meals	Meals - Breakfast Self	2.00
Maciejewski,Brigid Jean	Manager	6-Feb-19	Meals	Meals - Breakfast Self	3.91
Malhotra,Gaurav	Partner/Principal	6-Feb-19	Meals	Meals - Breakfast Self	16.06
Panagiotakis,Sofia	Senior Manager	7-Feb-19	Meals	Meals - Breakfast Self	3.79
Malhotra,Gaurav	Partner/Principal	7-Feb-19	Meals	Meals - Breakfast Self	16.06
Santambrogio,Juan	Executive Director	7-Feb-19	Meals	Meals - Breakfast Self	24.07
Malhotra,Gaurav	Partner/Principal	7-Feb-19	Meals	Meals - Dinner Self	40.00
Tague,Robert	Senior Manager	7-Feb-19	Meals	Meals - Breakfast Self	10.00
Maciejewski,Brigid Jean	Manager	7-Feb-19	Meals	Meals - Breakfast Self	4.74
Tague,Robert	Senior Manager	7-Feb-19	Meals	Meals - Dinner Self	34.22
Maciejewski,Brigid Jean	Manager	7-Feb-19	Meals	Meals - Dinner Self	25.24
Panagiotakis,Sofia	Senior Manager	7-Feb-19	Meals	Meals - Breakfast Self	28.19
Hurtado,Sergio Danilo	Senior	7-Feb-19	Meals	Meals - Breakfast Self	15.00
Hristova,Valentina	Manager	8-Feb-19	Meals	Meals - Dinner Self	8.99
Hurtado,Sergio Danilo	Senior	12-Feb-19	Meals	Meals - Dinner Self	24.53
Santambrogio,Juan	Executive Director	18-Feb-19	Meals	Meals - Dinner Self	14.13
Maciejewski,Brigid Jean	Manager	18-Feb-19	Meals	Meals - Dinner Self	40.00
Tague,Robert	Senior Manager	18-Feb-19	Meals	Meals - Dinner Self	27.41
Maciejewski,Brigid Jean	Manager	18-Feb-19	Meals	Meals - Breakfast Self	13.34
Dougherty,Ryan Curran	Senior	18-Feb-19	Meals	Meals - Dinner Self	35.11
Burr,Jeremy	Senior	18-Feb-19	Meals	Meals - Dinner Self	35.11
Tague,Robert	Senior Manager	19-Feb-19	Meals	Meals - Breakfast Self	8.92
Maciejewski,Brigid Jean	Manager	19-Feb-19	Meals	Meals - Dinner Self	17.84
Santos,Marhelich	Senior	19-Feb-19	Meals	Meals - Breakfast Self	7.68
Tague,Robert	Senior Manager	19-Feb-19	Meals	Meals - Dinner Self	30.77

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Panagiotakis,Sofia	Senior Manager	19-Feb-19	Meals	Meals - Breakfast Self	8.58
Maciejewski,Brigid Jean	Manager	19-Feb-19	Meals	Meals - Breakfast Self	15.00
Hurtado,Sergio Danilo	Senior	19-Feb-19	Meals	Meals - Breakfast Self	15.00
Santos,Marhelich	Senior	19-Feb-19	Meals	Meals - Breakfast Self	8.99
Santambrogio,Juan	Executive Director	19-Feb-19	Meals	Meals - Breakfast Self	7.40
Burr,Jeremy	Senior	19-Feb-19	Meals	Meals - Breakfast Self	8.48
Tague,Robert	Senior Manager	20-Feb-19	Meals	Meals - Breakfast Self	10.31
Santambrogio,Juan	Executive Director	20-Feb-19	Meals	Meals - Dinner Self	17.71
Maciejewski,Brigid Jean	Manager	20-Feb-19	Meals	Meals - Breakfast Self	6.68
Panagiotakis,Sofia	Senior Manager	20-Feb-19	Meals	Meals - Breakfast Self	8.58
Santos,Marhelich	Senior	20-Feb-19	Meals	Meals - Breakfast Self	12.60
Hurtado,Sergio Danilo	Senior	20-Feb-19	Meals	Meals - Breakfast Self	15.00
Maciejewski,Brigid Jean	Manager	21-Feb-19	Meals	Meals - Dinner Self	18.04
Hurtado,Sergio Danilo	Senior	21-Feb-19	Meals	Meals - Breakfast Self	15.00
Tague,Robert	Senior Manager	21-Feb-19	Meals	Meals - Dinner Self	14.95
Santambrogio,Juan	Executive Director	21-Feb-19	Meals	Meals - Breakfast Self	17.77
Santos,Marhelich	Senior	21-Feb-19	Meals	Meals - Dinner Self	17.27
Santos,Marhelich	Senior	21-Feb-19	Meals	Meals - Breakfast Self	8.81
Panagiotakis,Sofia	Senior Manager	21-Feb-19	Meals	Meals - Breakfast Self	8.58
Tague,Robert	Senior Manager	21-Feb-19	Meals	Meals - Breakfast Self	9.79
Santambrogio,Juan	Executive Director	21-Feb-19	Meals	Meals - Dinner Self	16.82
Maciejewski,Brigid Jean	Manager	21-Feb-19	Meals	Meals - Dinner Self	40.00
Dougherty,Ryan Curran	Senior	26-Feb-19	Meals	Meals - Breakfast Self	7.08
Dougherty,Ryan Curran	Senior	26-Feb-19	Meals	Meals - Breakfast Self	10.93
Dougherty,Ryan Curran	Senior	26-Feb-19	Meals	Meals - Dinner Self	11.31
Dougherty,Ryan Curran	Senior	26-Feb-19	Meals	Meals - Dinner Self	6.50
Dougherty,Ryan Curran	Senior	26-Feb-19	Meals	Meals - Breakfast Self	3.35
Panagiotakis,Sofia	Senior Manager	26-Feb-19	Meals	Meals - Dinner Self	40.00
Burr,Jeremy	Senior	26-Feb-19	Meals	Meals - Dinner Self	37.61
Dougherty,Ryan Curran	Senior	26-Feb-19	Meals	Meals - Dinner Self	17.61
Neziroski,David	Staff	26-Feb-19	Meals	Meals - Dinner Self	25.00
Dougherty,Ryan Curran	Senior	27-Feb-19	Meals	Meals - Breakfast Self	3.35
Burr,Jeremy	Senior	28-Feb-19	Meals	Meals - Breakfast Self	10.04
Burr,Jeremy	Senior	28-Feb-19	Meals	Meals - Breakfast Self	8.00
Burr,Jeremy	Senior	28-Feb-19	Meals	Meals - Breakfast Self	3.00
Dougherty,Ryan Curran	Senior	28-Feb-19	Meals	Meals - Breakfast Self	3.57
Burr,Jeremy	Senior	28-Feb-19	Meals	Meals - Dinner Self	4.46
Burr,Jeremy	Senior	28-Feb-19	Meals	Meals - Breakfast Self	4.60
Malhotra,Gaurav	Partner/Principal	28-Feb-19	Meals	Meals - Dinner Self	24.72
Santos,Marhelich	Senior	28-Feb-19	Meals	Meals - Breakfast Self	11.14
Dougherty,Ryan Curran	Senior	3-Feb-19	Airfare	Air - change fee to accommodate client request in San Juan, PR	143.86
Dougherty,Ryan Curran	Senior	4-Feb-19	Airfare	Air - change fee to accommodate client request in San Juan, PR	53.98
Tague,Robert	Senior Manager	4-Feb-19	Airfare	Air - change fee to accommodate client request in San Juan, PR	173.10
Tague,Robert	Senior Manager	4-Feb-19	Airfare	Air - Round Trip - Chicago, IL to San Juan, PR	1,052.60
Malhotra,Gaurav	Partner/Principal	7-Feb-19	Airfare	Air - One-way - San Juan, PR to Chicago, IL	1,332.60
Tague,Robert	Senior Manager	18-Feb-19	Airfare	Air - Round Trip - Chicago, IL to San Juan, PR	1,055.10
Dougherty,Ryan Curran	Senior	22-Feb-19	Airfare	Air - One way - New York, NY to San Juan, PR	217.84
Malhotra,Gaurav	Partner/Principal	28-Feb-19	Airfare	Air - One-way - San Juan, PR to Chicago, IL	722.00
Malhotra,Gaurav	Partner/Principal	28-Feb-19	Airfare	Air - One-way -Chicago, IL to San Juan, PR	982.13
Chepenik,Adam Brandon	Partner/Principal	10-Mar-19	Airfare	Air - Round Trip - Washington, DC to San Juan, PR	510.40
Moran-Eserski,Javier	Senior	11-Mar-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	503.40
Tague,Robert	Senior Manager	11-Mar-19	Airfare	Air - Round Trip - Chicago, IL to San Juan, PR	669.20
Maciejewski,Brigid Jean	Manager	11-Mar-19	Airfare	Air - Round Trip - Detroit, MI to San Juan, PR	1,342.60
Lieberman,Charles	Staff	15-Mar-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	692.80
Good JR,Clark E	Manager	18-Mar-19	Airfare	Air - Round Trip - Detroit, MI to New York, NY	468.06
Dougherty,Ryan Curran	Senior	18-Mar-19	Airfare	Air - One way - New York, NY to San Juan, PR	510.20
Moran-Eserski,Javier	Senior	18-Mar-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	657.90

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Chepenik,Adam Brandon	Partner/Principal	18-Mar-19	Airfare	Air - Round Trip - Washington, DC to San Juan, PR	673.70
Chepenik,Adam Brandon	Partner/Principal	18-Mar-19	Airfare	Air - Round trip - Washington, DC to San Juan, PR	888.38
Santambrogio,Juan	Executive Director	18-Mar-19	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	902.94
Lieberman,Charles	Staff	20-Mar-19	Airfare	Air - One way - San Juan, PR to New York, NY change fee	363.80
Malhotra,Gaurav	Partner/Principal	20-Mar-19	Airfare	Air - Round Trip - Chicago, IL to New York, NY	370.21
Chepenik,Adam Brandon	Partner/Principal	21-Mar-19	Airfare	Air - One Way - Miami, FL to Washington, DC	230.42
Chepenik,Adam Brandon	Partner/Principal	21-Mar-19	Airfare	Air - Round trip - Washington, DC to New York, NY	365.30
Dougherty,Ryan Curran	Senior	21-Mar-19	Airfare	Air - One Way - San Juan, PR to New York, NY	417.50
Lieberman,Charles	Staff	21-Mar-19	Airfare	Air - One Way - New York, NY to San Juan, PR	514.70
Chepenik,Adam Brandon	Partner/Principal	21-Mar-19	Airfare	Air - One way - Newark, NJ to San Juan, PR	684.20
Sacks,Justin	Manager	21-Mar-19	Airfare	Air - Round trip - New York, NY to San Juan, IL	754.86
Maciejewski,Brigid Jean	Manager	21-Mar-19	Airfare	Air - Round Trip - Detroit, MI to San Juan, PR	1,033.08
Malhotra,Gaurav	Partner/Principal	22-Mar-19	Airfare	Air - One Way - Chicago, IL to New York, NY	229.20
Lieberman,Charles	Staff	22-Mar-19	Airfare	Air - One Way - San Juan, PR to Toronto, CA (Alternative Travel)	512.30
Moran-Eserski,Javier	Senior	25-Mar-19	Airfare	Air - One Way - Miami, FL to San Juan, PR	402.30
Maciejewski,Brigid Jean	Manager	25-Mar-19	Airfare	Air - Round Trip - Detroit, MI to San Juan, PR to New York, NY	1,262.10
Lieberman,Charles	Staff	26-Mar-19	Airfare	Air - One Way - Toronto, CA to San Juan, PR (Alternative Travel)	479.15
Moran-Eserski,Javier	Senior	28-Mar-19	Airfare	Air - One Way - San Juan, PR to New York, NY	330.62
Chepenik,Adam Brandon	Partner/Principal	30-Mar-19	Airfare	Air - One Way - Washington, DC to San Juan, PR	676.80
Malhotra,Gaurav	Partner/Principal	1-Feb-19	Ground Transportation	Taxi - Client site to hotel	39.39
Malhotra,Gaurav	Partner/Principal	1-Feb-19	Ground Transportation	Taxi - Hotel to Client site	39.99
Malhotra,Gaurav	Partner/Principal	2-Feb-19	Ground Transportation	Taxi - Hotel to EY San Juan office	14.42
Maciejewski,Brigid Jean	Manager	4-Feb-19	Ground Transportation	Taxi - Hotel to FOMB	6.43
Santambrogio,Juan	Executive Director	4-Feb-19	Ground Transportation	Taxi Airport to hotel	24.00
Dougherty,Ryan Curran	Senior	4-Feb-19	Ground Transportation	Taxi - Airport to client site	30.05
Tague,Robert	Senior Manager	4-Feb-19	Ground Transportation	Taxi - Home to airport	32.63
Malhotra,Gaurav	Partner/Principal	4-Feb-19	Ground Transportation	Taxi - Home to airport	65.30
Dougherty,Ryan Curran	Senior	4-Feb-19	Ground Transportation	Taxi - Home to airport	73.27
Malhotra,Gaurav	Partner/Principal	4-Feb-19	Ground Transportation	Taxi - Airport to home	75.00
Maciejewski,Brigid Jean	Manager	5-Feb-19	Ground Transportation	Taxi - Dinner to Hotel	5.86
Tague,Robert	Senior Manager	5-Feb-19	Ground Transportation	Taxi - Hotel to client site	6.68
Malhotra,Gaurav	Partner/Principal	5-Feb-19	Ground Transportation	Taxi - Hotel to EY San Juan office	8.87
Santambrogio,Juan	Executive Director	5-Feb-19	Ground Transportation	Taxi - Client site to hotel	9.09
Santambrogio,Juan	Executive Director	5-Feb-19	Ground Transportation	Taxi - Hotel to client site	10.87
Chepenik,Adam Brandon	Partner/Principal	5-Feb-19	Ground Transportation	Taxi - Home to EY office	12.26
Chepenik,Adam Brandon	Partner/Principal	5-Feb-19	Ground Transportation	Taxi - Home to EY office	12.27
Tague,Robert	Senior Manager	6-Feb-19	Ground Transportation	Taxi - Client site to hotel	6.12
Maciejewski,Brigid Jean	Manager	6-Feb-19	Ground Transportation	Taxi - Hotel to Office	6.86
Dougherty,Ryan Curran	Senior	6-Feb-19	Ground Transportation	Taxi - Hotel to client site	8.48
Malhotra,Gaurav	Partner/Principal	6-Feb-19	Ground Transportation	Taxi - Hotel to EY San Juan office	10.61
Tague,Robert	Senior Manager	6-Feb-19	Ground Transportation	Taxi - Hotel to client site	13.41
Malhotra,Gaurav	Partner/Principal	7-Feb-19	Ground Transportation	Taxi - Client site to EY San Juan office	5.58
Malhotra,Gaurav	Partner/Principal	7-Feb-19	Ground Transportation	Taxi - Hotel to client site	6.36
Dougherty,Ryan Curran	Senior	7-Feb-19	Ground Transportation	Taxi - Hotel to client site	8.64
Santambrogio,Juan	Executive Director	7-Feb-19	Ground Transportation	Taxi - Hotel to client site	8.83
Maciejewski,Brigid Jean	Manager	7-Feb-19	Ground Transportation	Taxi - Hotel to Office	10.37
Malhotra,Gaurav	Partner/Principal	7-Feb-19	Ground Transportation	Taxi - Hotel to EY San Juan office	11.27
Malhotra,Gaurav	Partner/Principal	7-Feb-19	Ground Transportation	Taxi - San Juan EY office to airport	12.67
Chepenik,Adam Brandon	Partner/Principal	7-Feb-19	Ground Transportation	Taxi - Home to EY office	17.95
Santambrogio,Juan	Executive Director	7-Feb-19	Ground Transportation	Taxi - Client site to airport	21.72
Maciejewski,Brigid Jean	Manager	7-Feb-19	Ground Transportation	Taxi - Airport to Hotel	25.00
Tague,Robert	Senior Manager	7-Feb-19	Ground Transportation	Taxi - Airport to home	44.84
Chepenik,Adam Brandon	Partner/Principal	8-Feb-19	Ground Transportation	Taxi - Office to meeting	10.03
Chepenik,Adam Brandon	Partner/Principal	8-Feb-19	Ground Transportation	Taxi - Meeting to home	10.13
Chepenik,Adam Brandon	Partner/Principal	17-Feb-19	Ground Transportation	Taxi - Airport to hotel	15.80
Tague,Robert	Senior Manager	18-Feb-19	Ground Transportation	Taxi - Dinner to Hotel	7.14
Santambrogio,Juan	Executive Director	18-Feb-19	Ground Transportation	Taxi - Airport to client site	24.00

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Maciejewski,Brigid Jean	Manager	18-Feb-19	Ground Transportation	Taxi - Airport to Hotel	25.00
Dougherty,Ryan Curran	Senior	18-Feb-19	Ground Transportation	Taxi - Airport to client site	26.00
Tague,Robert	Senior Manager	18-Feb-19	Ground Transportation	Taxi - Home to airport	34.41
Santambrogio,Juan	Executive Director	19-Feb-19	Ground Transportation	Taxi - Hotel to client site	6.31
Tague,Robert	Senior Manager	19-Feb-19	Ground Transportation	Taxi - Hotel to client site	7.71
Tague,Robert	Senior Manager	19-Feb-19	Ground Transportation	Taxi - Client site to hotel	8.71
Santambrogio,Juan	Executive Director	20-Feb-19	Ground Transportation	Taxi - Hotel to client site	5.79
Tague,Robert	Senior Manager	20-Feb-19	Ground Transportation	Taxi - Hotel to client site	7.84
Neziroski,David	Staff	20-Feb-19	Ground Transportation	Taxi - Office to home	47.38
Tague,Robert	Senior Manager	21-Feb-19	Ground Transportation	Taxi - Dinner to Hotel	5.22
Dougherty,Ryan Curran	Senior	21-Feb-19	Ground Transportation	Taxi - Hotel to client site	9.93
Dougherty,Ryan Curran	Senior	21-Feb-19	Ground Transportation	Taxi - Client site to dinner	11.18
Tague,Robert	Senior Manager	21-Feb-19	Ground Transportation	Taxi - Hotel to client site	12.40
Santambrogio,Juan	Executive Director	21-Feb-19	Ground Transportation	Taxi - Client site to airport	15.48
Tague,Robert	Senior Manager	21-Feb-19	Ground Transportation	Taxi - Airport to home	28.75
Dougherty,Ryan Curran	Senior	25-Feb-19	Ground Transportation	Taxi - Home to airport	53.06
Hurtado,Sergio Danilo	Senior	26-Feb-19	Ground Transportation	Taxi - Hotel to client site	5.01
Dougherty,Ryan Curran	Senior	26-Feb-19	Ground Transportation	Taxi - Dinner to hotel	8.90
Dougherty,Ryan Curran	Senior	27-Feb-19	Ground Transportation	Taxi - Dinner to hotel	5.18
Dougherty,Ryan Curran	Senior	27-Feb-19	Ground Transportation	Taxi - Hotel to client site	13.49
Dougherty,Ryan Curran	Senior	28-Feb-19	Ground Transportation	Taxi - Client office to dinner	8.61
Dougherty,Ryan Curran	Senior	28-Feb-19	Ground Transportation	Taxi - Hotel to client site	12.40
Dougherty,Ryan Curran	Senior	1-Mar-19	Ground Transportation	Taxi - Airport to home	100.00
Malhotra,Gaurav	Partner/Principal	4-Mar-19	Ground Transportation	Taxi - Airport to home	75.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	Ground Transportation	Taxi - breakfast to hotel	5.84
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	Ground Transportation	Taxi - Hotel to dinner	5.76
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	Ground Transportation	Taxi - Client site to hotel	6.33
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	Ground Transportation	Taxi - Hotel to client site	7.04
Chepenik,Adam Brandon	Partner/Principal	7-Mar-19	Ground Transportation	Taxi - Client site to dinner	5.37
Chepenik,Adam Brandon	Partner/Principal	7-Mar-19	Ground Transportation	Taxi - Hotel to client site	15.67
Chepenik,Adam Brandon	Partner/Principal	7-Mar-19	Ground Transportation	Taxi - Airport to hotel	25.00
Chepenik,Adam Brandon	Partner/Principal	8-Mar-19	Ground Transportation	Taxi - Airport to home	30.00
Tague,Robert	Senior Manager	11-Mar-19	Ground Transportation	Taxi - Client site to hotel	6.46
Maciejewski,Brigid Jean	Manager	11-Mar-19	Ground Transportation	Mileage - One Way - Home to airport (12 Miles)	6.96
Dougherty,Ryan Curran	Senior	11-Mar-19	Ground Transportation	Taxi - Client site to dinner	12.86
Chepenik,Adam Brandon	Partner/Principal	11-Mar-19	Ground Transportation	Taxi - Meeting to home	13.17
Moran-Eserski,Javier	Senior	11-Mar-19	Ground Transportation	Taxi - Airport to client site	21.00
Tague,Robert	Senior Manager	11-Mar-19	Ground Transportation	Taxi - Airport to client site	24.00
Maciejewski,Brigid Jean	Manager	11-Mar-19	Ground Transportation	Taxi - Airport to hotel	25.00
Tague,Robert	Senior Manager	11-Mar-19	Ground Transportation	Taxi - Home to airport	27.04
Dougherty,Ryan Curran	Senior	11-Mar-19	Ground Transportation	Taxi - Airport to client site	29.00
Moran-Eserski,Javier	Senior	11-Mar-19	Ground Transportation	Taxi - Home to airport	65.27
Dougherty,Ryan Curran	Senior	11-Mar-19	Ground Transportation	Taxi - Home to airport	91.72
Dougherty,Ryan Curran	Senior	12-Mar-19	Ground Transportation	Taxi - Dinner to hotel	4.57
Maciejewski,Brigid Jean	Manager	12-Mar-19	Ground Transportation	Taxi - Client site to hotel	6.54
Moran-Eserski,Javier	Senior	12-Mar-19	Ground Transportation	Taxi - Hotel to client site	10.39
Moran-Eserski,Javier	Senior	12-Mar-19	Ground Transportation	Taxi - Dinner to Hotel	10.80
Moran-Eserski,Javier	Senior	12-Mar-19	Ground Transportation	Taxi - Client site to dinner	10.95
Maciejewski,Brigid Jean	Manager	12-Mar-19	Ground Transportation	Taxi - Hotel to client site	11.93
Tague,Robert	Senior Manager	12-Mar-19	Ground Transportation	Taxi - Hotel to client site	12.73
Chepenik,Adam Brandon	Partner/Principal	12-Mar-19	Ground Transportation	Taxi - Home to airport	20.99
Moran-Eserski,Javier	Senior	13-Mar-19	Ground Transportation	Taxi - Hotel to client site	4.81
Moran-Eserski,Javier	Senior	13-Mar-19	Ground Transportation	Taxi - Dinner to Hotel	5.44
Maciejewski,Brigid Jean	Manager	13-Mar-19	Ground Transportation	Taxi - Hotel to client site	6.55
Moran-Eserski,Javier	Senior	13-Mar-19	Ground Transportation	Taxi - Client site to dinner	7.55
Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	Ground Transportation	Taxi - Client site to hotel	7.67
Dougherty,Ryan Curran	Senior	13-Mar-19	Ground Transportation	Taxi - Hotel to client site	9.56

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Tague,Robert	Senior Manager	13-Mar-19	Ground Transportation	Taxi - Hotel to Hacienda	10.93
Neziroski,David	Staff	13-Mar-19	Ground Transportation	Taxi - Office to court house	27.45
Neziroski,David	Staff	13-Mar-19	Ground Transportation	Taxi - Court house to office	29.71
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	Ground Transportation	Taxi - Hotel to client site	6.18
Moran-Eserski,Javier	Senior	14-Mar-19	Ground Transportation	Taxi - Hotel to client site	6.38
Moran-Eserski,Javier	Senior	14-Mar-19	Ground Transportation	Taxi - Client site to hotel	9.99
Tague,Robert	Senior Manager	14-Mar-19	Ground Transportation	Taxi - Hotel to client site	11.23
Dougherty,Ryan Curran	Senior	14-Mar-19	Ground Transportation	Taxi - Hotel to client site	11.69
Tague,Robert	Senior Manager	14-Mar-19	Ground Transportation	Taxi - Client site to airport	13.34
Tague,Robert	Senior Manager	14-Mar-19	Ground Transportation	Taxi - Airport to home	46.67
Dougherty,Ryan Curran	Senior	14-Mar-19	Ground Transportation	Taxi - Airport to home	100.00
Maciejewski,Brigid Jean	Manager	15-Mar-19	Ground Transportation	Mileage - One Way - Airport to home (12 Miles)	6.96
Maciejewski,Brigid Jean	Manager	15-Mar-19	Ground Transportation	Taxi - Hotel to airport	25.00
Moran-Eserski,Javier	Senior	15-Mar-19	Ground Transportation	Taxi - Airport to home	67.89
Maciejewski,Brigid Jean	Manager	15-Mar-19	Ground Transportation	Parking - Airport - 5 days	120.00
Dougherty,Ryan Curran	Senior	18-Mar-19	Ground Transportation	Taxi - Dinner to hotel	3.39
Moran-Eserski,Javier	Senior	18-Mar-19	Ground Transportation	Taxi - Client site to hotel	6.41
Chepenik,Adam Brandon	Partner/Principal	18-Mar-19	Ground Transportation	Taxi - Home to meeting	22.44
Moran-Eserski,Javier	Senior	18-Mar-19	Ground Transportation	Taxi - Airport to client site	23.00
Dougherty,Ryan Curran	Senior	18-Mar-19	Ground Transportation	Taxi - Airport to client site	25.00
Chepenik,Adam Brandon	Partner/Principal	18-Mar-19	Ground Transportation	Taxi - Home to airport	30.00
Moran-Eserski,Javier	Senior	18-Mar-19	Ground Transportation	Taxi - Home to airport	44.76
Dougherty,Ryan Curran	Senior	18-Mar-19	Ground Transportation	Taxi - Home to airport	100.00
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	Ground Transportation	Taxi - Hotel to client site	6.63
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	Ground Transportation	Taxi - Client site to hotel	6.82
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	Ground Transportation	Taxi - Hotel to client site	6.94
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	Ground Transportation	Taxi - Dinner to Hotel	7.42
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	Ground Transportation	Taxi - Dinner to Hotel	7.63
Moran-Eserski,Javier	Senior	19-Mar-19	Ground Transportation	Taxi - Hotel to client site	7.71
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	Ground Transportation	Taxi - Hotel to dinner	7.85
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	Ground Transportation	Taxi - Client site to hotel	10.44
Dougherty,Ryan Curran	Senior	19-Mar-19	Ground Transportation	Taxi - Hotel to client site	12.02
Lieberman,Charles	Staff	19-Mar-19	Ground Transportation	Taxi - Home to airport	60.86
Dougherty,Ryan Curran	Senior	20-Mar-19	Ground Transportation	Taxi - Dinner to hotel	4.86
Dougherty,Ryan Curran	Senior	20-Mar-19	Ground Transportation	Taxi - Hotel to client site	6.54
Moran-Eserski,Javier	Senior	20-Mar-19	Ground Transportation	Taxi - Hotel to client site	7.80
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	Ground Transportation	Taxi - Hotel to airport	8.09
Lieberman,Charles	Staff	20-Mar-19	Ground Transportation	Taxi - Hotel to client site	9.47
Lieberman,Charles	Staff	20-Mar-19	Ground Transportation	Taxi - Client site to hotel	9.56
Lieberman,Charles	Staff	20-Mar-19	Ground Transportation	Taxi - Client site to hotel	10.69
Moran-Eserski,Javier	Senior	20-Mar-19	Ground Transportation	Taxi - Client site to airport	13.95
Malhotra,Gaurav	Partner/Principal	20-Mar-19	Ground Transportation	Taxi - Airport to Hotel in New York	81.66
Malhotra,Gaurav	Partner/Principal	20-Mar-19	Ground Transportation	Taxi - Airport to home	87.34
Good JR,Clark E	Manager	21-Mar-19	Ground Transportation	Taxi - Hotel to airport	10.25
Lieberman,Charles	Staff	21-Mar-19	Ground Transportation	Taxi - Hotel to airport	4.46
Maciejewski,Brigid Jean	Manager	21-Mar-19	Ground Transportation	Mileage - One Way - Home to airport (12 Miles)	6.96
Good JR,Clark E	Manager	21-Mar-19	Ground Transportation	Parking - Airport - 2 days	48.00
Good JR,Clark E	Manager	21-Mar-19	Ground Transportation	Taxi - Airport to hotel	54.38
Lieberman,Charles	Staff	21-Mar-19	Ground Transportation	Taxi - Airport to EY office	62.34
Moran-Eserski,Javier	Senior	21-Mar-19	Ground Transportation	Taxi - Airport to home	66.36
Good JR,Clark E	Manager	21-Mar-19	Ground Transportation	Taxi - Hotel to airport	67.74
Maciejewski,Brigid Jean	Manager	21-Mar-19	Ground Transportation	Taxi - Airport to hotel	73.27
Maciejewski,Brigid Jean	Manager	22-Mar-19	Ground Transportation	Mileage - One Way - Airport to home (12 Miles)	6.96
Maciejewski,Brigid Jean	Manager	22-Mar-19	Ground Transportation	Parking - Airport - 2 days	48.00
Malhotra,Gaurav	Partner/Principal	22-Mar-19	Ground Transportation	Taxi - Hotel to airport	52.06
Maciejewski,Brigid Jean	Manager	22-Mar-19	Ground Transportation	Taxi - Hotel to airport	73.27
Malhotra,Gaurav	Partner/Principal	22-Mar-19	Ground Transportation	Taxi - Airport to home	75.00

Exhibit B
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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Sacks,Justin	Manager	25-Mar-19	Ground Transportation	Taxi - Client site to hotel	6.55
Moran-Eserski,Javier	Senior	25-Mar-19	Ground Transportation	Taxi - Client site to hotel	6.61
Maciejewski,Brigid Jean	Manager	25-Mar-19	Ground Transportation	Mileage - One Way - Home to airport (12 Miles)	6.96
Maciejewski,Brigid Jean	Manager	25-Mar-19	Ground Transportation	Taxi - Airport to home	25.00
Moran-Eserski,Javier	Senior	25-Mar-19	Ground Transportation	Taxi - Home to airport	25.92
Moran-Eserski,Javier	Senior	25-Mar-19	Ground Transportation	Taxi - Airport to client site	28.19
Chepenik,Adam Brandon	Partner/Principal	25-Mar-19	Ground Transportation	Taxi - Airport to hotel	34.90
Chepenik,Adam Brandon	Partner/Principal	25-Mar-19	Ground Transportation	Taxi - Home to airport	49.33
Lieberman,Charles	Staff	25-Mar-19	Ground Transportation	Taxi - Home to airport	57.22
Maciejewski,Brigid Jean	Manager	26-Mar-19	Ground Transportation	Taxi - Hotel to client site	5.86
Maciejewski,Brigid Jean	Manager	26-Mar-19	Ground Transportation	Taxi - Client site to dinner	6.20
Moran-Eserski,Javier	Senior	26-Mar-19	Ground Transportation	Taxi - Client site to hotel	9.01
Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	Ground Transportation	Taxi - Meeting to client site	10.34
Moran-Eserski,Javier	Senior	26-Mar-19	Ground Transportation	Taxi - Hotel to client site	12.71
Sacks,Justin	Manager	26-Mar-19	Ground Transportation	Taxi - Home to airport	47.90
Moran-Eserski,Javier	Senior	27-Mar-19	Ground Transportation	Taxi - Hotel to client site	3.39
Sacks,Justin	Manager	27-Mar-19	Ground Transportation	Taxi - Hotel to client site	4.84
Sacks,Justin	Manager	27-Mar-19	Ground Transportation	Taxi - Client site to hotel	5.77
Lieberman,Charles	Staff	27-Mar-19	Ground Transportation	Taxi - Client site to hotel	6.33
Lieberman,Charles	Staff	27-Mar-19	Ground Transportation	Taxi - Hotel to client site	7.27
Maciejewski,Brigid Jean	Manager	27-Mar-19	Ground Transportation	Taxi - Hotel to client site	7.51
Moran-Eserski,Javier	Senior	27-Mar-19	Ground Transportation	Taxi - Client site to hotel	13.31
Maciejewski,Brigid Jean	Manager	28-Mar-19	Ground Transportation	Mileage - One Way - Airport to home (12 Miles)	6.96
Sacks,Justin	Manager	28-Mar-19	Ground Transportation	Taxi - Hotel to airport	8.88
Lieberman,Charles	Staff	28-Mar-19	Ground Transportation	Taxi - Hotel to client site	9.26
Chepenik,Adam Brandon	Partner/Principal	28-Mar-19	Ground Transportation	Taxi - Hotel to client site	10.58
Moran-Eserski,Javier	Senior	28-Mar-19	Ground Transportation	Taxi - Hotel to client site	11.37
Moran-Eserski,Javier	Senior	28-Mar-19	Ground Transportation	Taxi - Client site to airport	12.28
Chepenik,Adam Brandon	Partner/Principal	28-Mar-19	Ground Transportation	Taxi - Client site to hotel	15.79
Lieberman,Charles	Staff	28-Mar-19	Ground Transportation	Taxi - Client site to airport	17.28
Sacks,Justin	Manager	28-Mar-19	Ground Transportation	Taxi - Airport to home	52.80
Maciejewski,Brigid Jean	Manager	28-Mar-19	Ground Transportation	Parking - Airport - 4 days	96.00
Moran-Eserski,Javier	Senior	29-Mar-19	Ground Transportation	Taxi - Airport to home	41.26
Malhotra,Gaurav	Partner/Principal	1-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Malhotra,Gaurav	Partner/Principal	2-Feb-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Malhotra,Gaurav	Partner/Principal	3-Mar-19	Lodging	Lodging - 1 night in New York, NY	350.52
Chepenik,Adam Brandon	Partner/Principal	8-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Dougherty,Ryan Curran	Senior	14-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	852.62
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Tague,Robert	Senior Manager	14-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	1,200.00
Moran-Eserski,Javier	Senior	14-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Maciejewski,Brigid Jean	Manager	15-Mar-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Moran-Eserski,Javier	Senior	18-Mar-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Good JR,Clark E	Manager	21-Mar-19	Lodging	Lodging - 1 night in New York, NY	237.80
Lieberman,Charles	Staff	21-Mar-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Malhotra,Gaurav	Partner/Principal	22-Mar-19	Lodging	Lodging - 1 night in New York, NY	300.71
Malhotra,Gaurav	Partner/Principal	22-Mar-19	Lodging	Lodging - 1 night in New York, NY	352.06
Maciejewski,Brigid Jean	Manager	22-Mar-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Moran-Eserski,Javier	Senior	25-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Chepenik,Adam Brandon	Partner/Principal	27-Mar-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Lieberman,Charles	Staff	27-Mar-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Maciejewski,Brigid Jean	Manager	28-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Lieberman,Charles	Staff	29-Mar-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Sacks,Justin	Manager	29-Mar-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Malhotra,Gaurav	Partner/Principal	2-Feb-19	Meals	Meals - Dinner Self	40.00
Maciejewski,Brigid Jean	Manager	4-Feb-19	Meals	Meals - Dinner S Hurtado (EY), M Santos (EY), V Hristova (EY)and Self,	137.39

Exhibit B
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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Malhotra,Gaurav	Partner/Principal	4-Feb-19	Meals	Meals - Dinner R Tague (EY) and Self	80.00
Malhotra,Gaurav	Partner/Principal	5-Feb-19	Meals	Meals - Dinner J Santambrogio, R Tague, S Panagiotakis, B Maciejewski (EY) and Self	200.00
Chepenik,Adam Brandon	Partner/Principal	6-Feb-19	Meals	Meals - Working F DeJesus (FDJ) and self	70.30
Maciejewski,Brigid Jean	Manager	6-Feb-19	Meals	Meals - Dinner S Hurtado, M Santos, V Hristova (EY), and self	160.00
Maciejewski,Brigid Jean	Manager	7-Feb-19	Meals	Meals - Dinner S Hurtado (EY), M Santos (EY), V Hristova (EY)and Self,	60.49
Tague,Robert	Senior Manager	20-Feb-19	Meals	Meals - Dinner B Maciejewski, M Santos, S Hurtado (EY) and self	160.00
Dougherty,Ryan Curran	Senior	21-Feb-19	Meals	Meals - Dinner J Santambrogio, S Panagiotakis, J Burr (EY) and Self	107.48
Santos,Marhelich	Senior	26-Feb-19	Meals	Meals - Dinner S Hurtado, R Dougherty, S Panagiotakis, J Santambrogio (EY) and Self,	97.41
Malhotra,Gaurav	Partner/Principal	1-Mar-19	Meals	Meals - Breakfast Self	11.48
Malhotra,Gaurav	Partner/Principal	1-Mar-19	Meals	Meals - Dinner Self	40.00
Malhotra,Gaurav	Partner/Principal	2-Mar-19	Meals	Meals - Dinner Self	5.00
Chepenik,Adam Brandon	Partner/Principal	4-Mar-19	Meals	Meals - Breakfast Self	4.33
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	Meals	Meals - Breakfast Self	28.00
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	Meals	Meals - Dinner Self	40.00
Chepenik,Adam Brandon	Partner/Principal	7-Mar-19	Meals	Meals - Breakfast Self	23.70
Maciejewski,Brigid Jean	Manager	11-Mar-19	Meals	Meals - Breakfast Self	9.38
Moran-Eserski,Javier	Senior	11-Mar-19	Meals	Meals - Breakfast Self	9.68
Tague,Robert	Senior Manager	11-Mar-19	Meals	Meals - Dinner Self	29.53
Maciejewski,Brigid Jean	Manager	11-Mar-19	Meals	Meals - Dinner Self	40.00
Dougherty,Ryan Curran	Senior	12-Mar-19	Meals	Meals - Breakfast Self	10.35
Tague,Robert	Senior Manager	12-Mar-19	Meals	Meals - Breakfast Self	10.95
Moran-Eserski,Javier	Senior	12-Mar-19	Meals	Meals - Breakfast Self	11.87
Maciejewski,Brigid Jean	Manager	12-Mar-19	Meals	Meals - Breakfast Self	15.00
Tague,Robert	Senior Manager	12-Mar-19	Meals	Meals - Dinner Self	27.42
Maciejewski,Brigid Jean	Manager	12-Mar-19	Meals	Meals - Dinner Self	40.00
Chepenik,Adam Brandon	Partner/Principal	12-Mar-19	Meals	Meals - Dinner Self	40.00
Dougherty,Ryan Curran	Senior	13-Mar-19	Meals	Meals - Breakfast Self	3.35
Maciejewski,Brigid Jean	Manager	13-Mar-19	Meals	Meals - Breakfast Self	6.68
Tague,Robert	Senior Manager	13-Mar-19	Meals	Meals - Breakfast Self	10.69
Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	Meals	Meals - Dinner J Santambrogio, S Panagiotakis, J Burr, M Santos, B Maciejewski, R Dougherty, S Hurtado and Self	320.00
Moran-Eserski,Javier	Senior	14-Mar-19	Meals	Meals - Breakfast Self	4.23
Tague,Robert	Senior Manager	14-Mar-19	Meals	Meals - Dinner Self	9.92
Moran-Eserski,Javier	Senior	14-Mar-19	Meals	Meals - Dinner Self	10.81
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	Meals	Meals - Dinner Self	11.84
Tague,Robert	Senior Manager	14-Mar-19	Meals	Meals - Breakfast Self	12.75
Maciejewski,Brigid Jean	Manager	14-Mar-19	Meals	Meals - Dinner J Burr (EY), S Hurtado (EY), S Rodriguez (FOMB) and Self	160.00
Maciejewski,Brigid Jean	Manager	15-Mar-19	Meals	Meals - Dinner Self	32.00
Moran-Eserski,Javier	Senior	18-Mar-19	Meals	Meals - Breakfast Self	8.36
Dougherty,Ryan Curran	Senior	18-Mar-19	Meals	Meals - Breakfast Self	17.76
Moran-Eserski,Javier	Senior	18-Mar-19	Meals	Meals - Dinner Self	40.00
Chepenik,Adam Brandon	Partner/Principal	18-Mar-19	Meals	Meals - Working lunch S Chawla and N Villavicencio and Self	45.52
Lieberman,Charles	Staff	19-Mar-19	Meals	Meals - Breakfast Self	10.61
Moran-Eserski,Javier	Senior	19-Mar-19	Meals	Meals - Breakfast Self	12.60
Lieberman,Charles	Staff	19-Mar-19	Meals	Meals - Dinner Self	40.00
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	Meals	Meals - Dinner P Garcia, D Mullins, J Mackie, E Trigo, T Parnell and Self	240.00
Lieberman,Charles	Staff	20-Mar-19	Meals	Meals - Breakfast Self	12.74
Moran-Eserski,Javier	Senior	20-Mar-19	Meals	Meals - Breakfast Self	4.99
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	Meals	Meals - Breakfast Self	6.51
Moran-Eserski,Javier	Senior	20-Mar-19	Meals	Meals - Dinner Self	10.05
Good JR,Clark E	Manager	21-Mar-19	Meals	Meals - Breakfast Self	10.31
Malhotra,Gaurav	Partner/Principal	21-Mar-19	Meals	Meals - Breakfast Self	21.66
Maciejewski,Brigid Jean	Manager	21-Mar-19	Meals	Meals - Dinner Self	19.40
Good JR,Clark E	Manager	21-Mar-19	Meals	Meals - Dinner Self	40.00
Malhotra,Gaurav	Partner/Principal	22-Mar-19	Meals	Meals - Breakfast Self	40.00
Maciejewski,Brigid Jean	Manager	22-Mar-19	Meals	Meals - Dinner Self	40.00
Maciejewski,Brigid Jean	Manager	25-Mar-19	Meals	Meals - Breakfast Self	15.00

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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Lieberman, Charles	Staff	25-Mar-19	Meals	Meals - Breakfast Self	13.80
Moran-Eserski, Javier	Senior	25-Mar-19	Meals	Meals - Dinner Self	40.00
Maciejewski, Brigid Jean	Manager	25-Mar-19	Meals	Meals - Dinner Self	40.00
Maciejewski, Brigid Jean	Manager	26-Mar-19	Meals	Meals - Dinner Self	9.96
Chepenik, Adam Brandon	Partner/Principal	26-Mar-19	Meals	Meals - Breakfast Self	15.76
Dougherty, Ryan Curran	Senior	26-Mar-19	Meals	Meals - Breakfast Self	15.00
Maciejewski, Brigid Jean	Manager	27-Mar-19	Meals	Meals - Breakfast Self	13.38
Dougherty, Ryan Curran	Senior	27-Mar-19	Meals	Meals - Breakfast Self	15.00
Maciejewski, Brigid Jean	Manager	28-Mar-19	Meals	Meals - Breakfast Self	6.34
Sacks, Justin	Manager	28-Mar-19	Meals	Meals - Breakfast Self	6.69
Moran-Eserski, Javier	Senior	28-Mar-19	Meals	Meals - Breakfast Self	14.38
Dougherty, Ryan Curran	Senior	28-Mar-19	Meals	Meals - Breakfast Self	15.00
Maciejewski, Brigid Jean	Manager	28-Mar-19	Meals	Meals - Dinner Self	40.00
Sacks, Justin	Manager	28-Mar-19	Meals	Meals - Working lunch S Chawla and N Villavicencio and Self	96.88
Moran-Eserski, Javier	Senior	31-Mar-19	Meals	Meals - Dinner Self	11.02
Santambrogio, Juan	Executive Director	25-Feb-19	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	776.40
Chepenik, Adam Brandon	Partner/Principal	26-Feb-19	Airfare	Air - Round Trip - Washington, DC to San Juan, PR	920.99
Santambrogio, Juan	Executive Director	11-Mar-19	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	867.46
Mullins, Daniel R	Executive Director	14-Mar-19	Airfare	Air - Round Trip - Baltimore, MD to San Juan, PR	798.40
Garcia, Francisco R.	Senior Manager	15-Mar-19	Airfare	Air - One way - San Juan, PR to New York, NY	510.20
Garcia, Francisco R.	Senior Manager	16-Mar-19	Airfare	Air - One way - Miami, FL to San Juan, PR	201.50
Pannell, William Winder Thomas	Partner/Principal	18-Mar-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	629.80
Garcia, Francisco R.	Senior Manager	24-Mar-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	575.80
Malhotra, Gaurav	Partner/Principal	25-Mar-19	Airfare	Air - One way - New York, NY to Chicago, IL	185.11
Pannell, William Winder Thomas	Partner/Principal	25-Mar-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	865.60
Chawla, Sonia	Senior	25-Mar-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	749.04
Villavicencio, Nancy	Staff	25-Mar-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	754.86
Santambrogio, Juan	Executive Director	26-Mar-19	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	825.26
Pannell, William Winder Thomas	Partner/Principal	1-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	482.55
Garcia, Francisco R.	Senior Manager	1-Apr-19	Airfare	Air - One way - New York, NY to San Juan, PR	850.30
Chawla, Sonia	Senior	3-Apr-19	Airfare	Air - One way - New York, NY to San Juan, PR	482.55
Villavicencio, Nancy	Staff	3-Apr-19	Airfare	Air - One way - New York, NY to San Juan, PR	247.24
Villavicencio, Nancy	Staff	7-Apr-19	Airfare	Air - One way - San Juan, PR to New York, NY	235.31
Garcia, Francisco R.	Senior Manager	8-Apr-19	Airfare	Air - One way - EL Paso, TX to San Juan, PR	493.10
Sacks, Justin	Manager	8-Apr-19	Airfare	Air - One way - New York, NY to San Juan, PR	247.24
Chawla, Sonia	Senior	8-Apr-19	Airfare	Air - One way - New York, NY to San Juan, PR	247.24
Garcia, Francisco R.	Senior Manager	8-Apr-19	Airfare	Air - One way - El Paso, TX to San Juan, PR Change Fee	280.00
Alba, Dominique M	Staff	8-Apr-19	Airfare	Air - One way - Atlanta, GA to San Juan, PR	315.84
Sacks, Justin	Manager	8-Apr-19	Airfare	Air - One way - San Juan, PR to New York, NY	245.01
Zorrilla, Nelly E	Senior	9-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	947.21
Pannell, William Winder Thomas	Partner/Principal	10-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	795.98
Garcia, Francisco R.	Senior Manager	11-Apr-19	Airfare	Air - One way - New York, NY to San Juan, PR	235.31
Chawla, Sonia	Senior	12-Apr-19	Airfare	Air - One way - San Juan, PR to New York, NY	245.01
Alba, Dominique M	Staff	13-Apr-19	Airfare	Air - One way - San Juan, PR to Atlanta, GA	418.40
Chepenik, Adam Brandon	Partner/Principal	15-Apr-19	Airfare	Air - Round Trip - Washington, DC to San Juan, PR	927.40
Pannell, William Winder Thomas	Partner/Principal	15-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	556.15
Garcia, Francisco R.	Senior Manager	15-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	555.14
Chawla, Sonia	Senior	15-Apr-19	Airfare	Air - One way - New York, NY to San Juan, PR	629.80
Alba, Dominique M	Staff	15-Apr-19	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	734.88
Villavicencio, Nancy	Staff	15-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	618.14
Linskey, Michael	Manager	22-Apr-19	Airfare	Air - Round Trip - Washington, DC to San Juan, PR	892.76
Moran-Eserski, Javier	Senior	22-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	898.40
Santambrogio, Juan	Executive Director	22-Apr-19	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	950.00
Sacks, Justin	Manager	24-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	502.40
Garcia, Francisco R.	Senior Manager	24-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	518.05
Chepenik, Adam Brandon	Partner/Principal	25-Apr-19	Airfare	Air - One way - San Juan to Washington, DC	576.70
Linskey, Michael	Manager	26-Apr-19	Airfare	Air - Round Trip - Washington, DC to San Juan, PR Change Fee	200.00

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Maciejewski,Brigid Jean	Manager	29-Apr-19	Airfare	Air - One way -Detroit, MI to San Juan, PR	506.60
Maciejewski,Brigid Jean	Manager	29-Apr-19	Airfare	Air - Round Trip - Detroit, MI to Dulles, VA	755.72
Tague,Robert	Senior Manager	29-Apr-19	Airfare	Air - Round Trip - Chicago, IL to Washington, DC	485.00
Tajuddin,Salman Naveed	Senior Manager	29-Apr-19	Airfare	Air - One way - Washington, DC to San Juan, PR	488.00
Tajuddin,Salman Naveed	Senior Manager	29-Apr-19	Airfare	Air - One way - San Juan, PR to Washington, DC	493.70
Alba,Dominique M	Staff	29-Apr-19	Airfare	Air - Round Trip - Atlanta, GA to San Juan, PR	932.20
Malhotra,Gaurav	Partner/Principal	30-Apr-19	Airfare	Air - One way - San Juan, PR to Chicago, IL	264.30
Malhotra,Gaurav	Partner/Principal	30-Apr-19	Airfare	Air - One way - Chicago, IL to San Juan, PR	431.70
Villavicencio,Nancy	Staff	30-Apr-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	491.28
Villavicencio,Nancy	Staff	1-May-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	790.91
Zorrilla,Nelly E	Senior	3-May-19	Airfare	Air - One way - New York, NY to San Juan, PR	382.40
Garcia,Francisco R.	Senior Manager	5-May-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	612.75
Maciejewski,Brigid Jean	Manager	6-May-19	Airfare	Air - Round Trip - Detroit, MI to San Juan, PR	1,200.40
Zorrilla,Nelly E	Senior	7-May-19	Airfare	Air - One way - San Juan, PR to New York, NY	463.40
Pannell,William Winder Thomas	Partner/Principal	8-May-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	579.85
Chawla,Sonia	Senior	10-May-19	Airfare	Air - One way - San Juan, PR to New York, NY	382.40
Sacks,Justin	Manager	10-May-19	Airfare	Air - One way - New York, NY to San Juan, PR	251.70
Garcia,Francisco R.	Senior Manager	12-May-19	Airfare	Air - One way - New York, NY to San Juan, PR	422.66
Chawla,Sonia	Senior	13-May-19	Airfare	Air - One way - New York, NY to San Juan, PR	463.40
Lieberman,Charles	Staff	13-May-19	Airfare	Air - One way - San Juan, PR to New York, NY	326.49
Maciejewski,Brigid Jean	Manager	13-May-19	Airfare	Air - Round Trip - Detroit, MI to San Juan, PR	173.90
Maciejewski,Brigid Jean	Manager	13-May-19	Airfare	Air - Round Trip - Detroit, MI to San Juan, PR	1,235.30
Villavicencio,Nancy	Staff	13-May-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	809.80
Alba,Dominique M	Staff	13-May-19	Airfare	Air - One way - Atlanta, GA to San Juan, PR	511.10
Pannell,William Winder Thomas	Partner/Principal	14-May-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	579.85
Tajuddin,Salman Naveed	Senior Manager	15-May-19	Airfare	Air - Round Trip - Washington, DC to San Juan, PR	892.76
Sacks,Justin	Manager	15-May-19	Airfare	Air - One way - San Juan, PR to New York, NY	278.96
Garcia,Francisco R.	Senior Manager	16-May-19	Airfare	Air - One way - San Juan, PR to New York, NY	278.96
Chawla,Sonia	Senior	17-May-19	Airfare	Air - One way - San Juan, PR to New York, NY	303.21
Alba,Dominique M	Staff	17-May-19	Airfare	Air - One way - San Juan, PR to Atlanta, GA	520.10
Molina Acajabon,Michelle Adriana	Senior	19-May-19	Airfare	Air - One way - Boston, MA to New York, NY	192.11
Alba,Dominique M	Staff	20-May-19	Airfare	Air - One way - Atlanta, GA to New York, NY	335.98
Lieberman,Charles	Staff	21-May-19	Airfare	Air - One way - San Juan, PR to Montreal, CA (alternative travel)	686.90
Molina Acajabon,Michelle Adriana	Senior	23-May-19	Airfare	Air - One way - New York, NY to Washington, DC	180.93
Lieberman,Charles	Staff	28-May-19	Airfare	Air - One way - New York, NY to San Juan, PR	363.50
Maciejewski,Brigid Jean	Manager	28-May-19	Airfare	Air - Round Trip - Detroit, MI to San Juan, PR	714.70
Alba,Dominique M	Staff	28-May-19	Airfare	Air - One way - San Juan, PR to New York, NY	418.40
Molina Acajabon,Michelle Adriana	Senior	28-May-19	Airfare	Air - One way - Washington, DC to New York, NY	303.97
Tajuddin,Salman Naveed	Senior Manager	29-May-19	Airfare	Air - One way - San Juan to Washington, DC	446.38
Chawla,Sonia	Senior	30-May-19	Airfare	Air - One way - New York, NY to San Juan, PR	251.70
Lieberman,Charles	Staff	30-May-19	Airfare	Air - One way - New York, NY to Washington, DC	180.93
Alba,Dominique M	Staff	30-May-19	Airfare	Air - One way - New York, NY to Atlanta, GA	261.98
Garcia,Francisco R.	Senior Manager	31-May-19	Airfare	Air - Round Trip - New York, NY to San Juan, PR	677.50
Molina Acajabon,Michelle Adriana	Senior	31-May-19	Airfare	Air - One way - New York, NY to Boston, MA	298.30
Lieberman,Charles	Staff	13-Jun-19	Airfare	Air - One way - New York, NY to San Juan, PR	463.40
Santambrogio,Juan	Executive Director	25-Feb-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Santambrogio,Juan	Executive Director	28-Feb-19	Ground Transportation	Parking - Airport - 4 days	69.00
Santambrogio,Juan	Executive Director	11-Mar-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Santambrogio,Juan	Executive Director	14-Mar-19	Ground Transportation	Parking - Airport - 4 days	69.00
Santambrogio,Juan	Executive Director	18-Mar-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Santambrogio,Juan	Executive Director	18-Mar-19	Ground Transportation	Taxi - Airport to hotel	24.00
Santambrogio,Juan	Executive Director	18-Mar-19	Ground Transportation	Taxi - Client site to hotel	8.23
Santambrogio,Juan	Executive Director	18-Mar-19	Ground Transportation	Taxi - Hotel to client site	8.43
Garcia,Francisco R.	Senior Manager	18-Mar-19	Ground Transportation	Taxi - Airport to hotel	26.00
Garcia,Francisco R.	Senior Manager	18-Mar-19	Ground Transportation	Taxi - Home to airport	60.39
Santambrogio,Juan	Executive Director	19-Mar-19	Ground Transportation	Taxi - Client site to hotel	5.89
Santambrogio,Juan	Executive Director	19-Mar-19	Ground Transportation	Taxi - Hotel to client site	7.24

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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Garcia,Francisco R.	Senior Manager	19-Mar-19	Ground Transportation	Taxi - Hotel to dinner	4.06
Mullins,Daniel R	Executive Director	20-Mar-19	Ground Transportation	Mileage - Round trip - Home to airport (34 Miles)	19.72
Santambrogio,Juan	Executive Director	20-Mar-19	Ground Transportation	Parking - Airport - 3 days	57.00
Santambrogio,Juan	Executive Director	20-Mar-19	Ground Transportation	Taxi - Client site to airport	10.51
Santambrogio,Juan	Executive Director	20-Mar-19	Ground Transportation	Taxi - Hotel to client site	4.60
Garcia,Francisco R.	Senior Manager	20-Mar-19	Ground Transportation	Taxi - Airport to home	76.32
Garcia,Francisco R.	Senior Manager	20-Mar-19	Ground Transportation	Taxi - Dinner to hotel	3.80
Garcia,Francisco R.	Senior Manager	20-Mar-19	Ground Transportation	Taxi - Hotel to FOMB	10.13
Garcia,Francisco R.	Senior Manager	20-Mar-19	Ground Transportation	Taxi - AAFAF to FOMB	5.50
Garcia,Francisco R.	Senior Manager	24-Mar-19	Ground Transportation	Taxi - Airport to hotel	26.00
Chawla,Sonia	Senior	25-Mar-19	Ground Transportation	Taxi - Home to airport	30.05
Garcia,Francisco R.	Senior Manager	25-Mar-19	Ground Transportation	Taxi - FOMB to hotel	6.53
Garcia,Francisco R.	Senior Manager	25-Mar-19	Ground Transportation	Taxi - Hotel to FOMB	5.55
Villavicencio,Nancy	Staff	25-Mar-19	Ground Transportation	Taxi - Home to airport	49.39
Garcia,Francisco R.	Senior Manager	25-Mar-19	Ground Transportation	Taxi - Home to airport	80.44
Santambrogio,Juan	Executive Director	26-Mar-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Santambrogio,Juan	Executive Director	26-Mar-19	Ground Transportation	Taxi - Airport to client site	24.00
Santambrogio,Juan	Executive Director	26-Mar-19	Ground Transportation	Taxi - Client site to hotel	7.50
Santambrogio,Juan	Executive Director	26-Mar-19	Ground Transportation	Taxi - Hotel to client site	6.78
Garcia,Francisco R.	Senior Manager	26-Mar-19	Ground Transportation	Taxi - FOMB to dinner	6.20
Garcia,Francisco R.	Senior Manager	26-Mar-19	Ground Transportation	Taxi - Hotel to FOMB	13.78
Garcia,Francisco R.	Senior Manager	26-Mar-19	Ground Transportation	Taxi - FOMB to Hacienda	15.32
Garcia,Francisco R.	Senior Manager	26-Mar-19	Ground Transportation	Taxi - Hacienda to FOMB	7.91
Santambrogio,Juan	Executive Director	27-Mar-19	Ground Transportation	Taxi - Hotel to client site	6.35
Garcia,Francisco R.	Senior Manager	27-Mar-19	Ground Transportation	Taxi - Dinner to hotel	8.24
Chawla,Sonia	Senior	27-Mar-19	Ground Transportation	Taxi - EY office to dinner	7.18
Santambrogio,Juan	Executive Director	28-Mar-19	Ground Transportation	Parking - Airport - 3 days	57.00
Santambrogio,Juan	Executive Director	28-Mar-19	Ground Transportation	Taxi - Client site to airport	13.60
Chawla,Sonia	Senior	28-Mar-19	Ground Transportation	Taxi - Airport to home	117.96
Garcia,Francisco R.	Senior Manager	28-Mar-19	Ground Transportation	Taxi - Hotel to airport	7.82
Villavicencio,Nancy	Staff	28-Mar-19	Ground Transportation	Taxi - Airport to home	78.67
Garcia,Francisco R.	Senior Manager	29-Mar-19	Ground Transportation	Taxi - Airport to home	92.72
Garcia,Francisco R.	Senior Manager	1-Apr-19	Ground Transportation	Taxi - Hotel to FOMB	6.02
Garcia,Francisco R.	Senior Manager	2-Apr-19	Ground Transportation	Taxi - FOMB to hotel	6.53
Garcia,Francisco R.	Senior Manager	2-Apr-19	Ground Transportation	Taxi - FOMB to hotel	6.44
Garcia,Francisco R.	Senior Manager	2-Apr-19	Ground Transportation	Taxi - Hotel to FOMB	12.88
Garcia,Francisco R.	Senior Manager	2-Apr-19	Ground Transportation	Taxi - Home to airport	77.69
Chawla,Sonia	Senior	3-Apr-19	Ground Transportation	Taxi - EY office to dinner	6.67
Chawla,Sonia	Senior	3-Apr-19	Ground Transportation	Taxi - Dinner to hotel	4.66
Villavicencio,Nancy	Staff	3-Apr-19	Ground Transportation	Taxi - Home to airport	50.41
Villavicencio,Nancy	Staff	3-Apr-19	Ground Transportation	Taxi - Airport to EY office	30.00
Garcia,Francisco R.	Senior Manager	3-Apr-19	Ground Transportation	Taxi - Hotel to FOMB	10.67
Chawla,Sonia	Senior	3-Apr-19	Ground Transportation	Taxi - Home to airport	29.39
Chawla,Sonia	Senior	4-Apr-19	Ground Transportation	Taxi - Dinner to hotel	4.16
Garcia,Francisco R.	Senior Manager	4-Apr-19	Ground Transportation	Taxi - Hotel to FOMB	10.08
Chawla,Sonia	Senior	5-Apr-19	Ground Transportation	Taxi - Hotel to airport	10.03
Chawla,Sonia	Senior	5-Apr-19	Ground Transportation	Taxi - Hotel to meeting	4.26
Chawla,Sonia	Senior	5-Apr-19	Ground Transportation	Taxi - Airport to home	12.18
Villavicencio,Nancy	Staff	5-Apr-19	Ground Transportation	Taxi - Office to home	5.05
Santambrogio,Juan	Executive Director	8-Apr-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Santambrogio,Juan	Executive Director	8-Apr-19	Ground Transportation	Taxi - Airport to hotel	24.00
Sacks,Justin	Manager	8-Apr-19	Ground Transportation	Taxi - Home to airport	47.20
Villavicencio,Nancy	Staff	8-Apr-19	Ground Transportation	Taxi - Hotel to EY office	6.50
Villavicencio,Nancy	Staff	8-Apr-19	Ground Transportation	Taxi - EY office to hotel	5.68
Santambrogio,Juan	Executive Director	9-Apr-19	Ground Transportation	Taxi - Hotel to office	5.58
Chawla,Sonia	Senior	9-Apr-19	Ground Transportation	Taxi - EY office to dinner	7.07
Zorrilla,Nelly E	Senior	9-Apr-19	Ground Transportation	Taxi - Dinner to hotel	6.03

Exhibit B
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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Chawla,Sonia	Senior	9-Apr-19	Ground Transportation	Taxi - Hotel to EY office	13.01
Villavicencio,Nancy	Staff	9-Apr-19	Ground Transportation	Taxi - EY office to dinner	7.07
Garcia,Francisco R.	Senior Manager	9-Apr-19	Ground Transportation	Taxi - Airport to FOMB	30.00
Santambrogio,Juan	Executive Director	10-Apr-19	Ground Transportation	Taxi - Office to hotel	5.55
Zorrilla,Nelly E	Senior	10-Apr-19	Ground Transportation	Taxi - EY office to dinner	5.20
Zorrilla,Nelly E	Senior	10-Apr-19	Ground Transportation	Taxi - EY office to dinner	5.00
Sacks,Justin	Manager	10-Apr-19	Ground Transportation	Taxi - Dinner to hotel	6.16
Sacks,Justin	Manager	10-Apr-19	Ground Transportation	Taxi - EY office to dinner	5.19
Villavicencio,Nancy	Staff	10-Apr-19	Ground Transportation	Taxi - Hotel to EY office	11.23
Santambrogio,Juan	Executive Director	11-Apr-19	Ground Transportation	Parking - Airport - 4 days	72.00
Santambrogio,Juan	Executive Director	11-Apr-19	Ground Transportation	Taxi - Hotel to office	5.57
Santambrogio,Juan	Executive Director	11-Apr-19	Ground Transportation	Taxi - Office to hotel	5.33
Santambrogio,Juan	Executive Director	11-Apr-19	Ground Transportation	Taxi - Office to airport	6.52
Chawla,Sonia	Senior	11-Apr-19	Ground Transportation	Taxi - EY office to dinner	11.30
Garcia,Francisco R.	Senior Manager	11-Apr-19	Ground Transportation	Taxi - Office to FOMB	9.12
Garcia,Francisco R.	Senior Manager	11-Apr-19	Ground Transportation	Taxi - Dinner to hotel	4.25
Garcia,Francisco R.	Senior Manager	11-Apr-19	Ground Transportation	Taxi - FOMB to airport	10.60
Villavicencio,Nancy	Staff	11-Apr-19	Ground Transportation	Taxi - Hotel to EY office	14.16
Villavicencio,Nancy	Staff	11-Apr-19	Ground Transportation	Taxi - Dinner to hotel	4.24
Garcia,Francisco R.	Senior Manager	11-Apr-19	Ground Transportation	Taxi - Airport to home	79.85
Sacks,Justin	Manager	11-Apr-19	Ground Transportation	Taxi - Hotel to FOMB	4.33
Chawla,Sonia	Senior	12-Apr-19	Ground Transportation	Taxi - Office to airport	17.56
Sacks,Justin	Manager	12-Apr-19	Ground Transportation	Taxi - Home to airport	45.30
Zorrilla,Nelly E	Senior	12-Apr-19	Ground Transportation	Taxi - Airport to home	62.57
Zorrilla,Nelly E	Senior	12-Apr-19	Ground Transportation	Taxi - Hotel to Office	12.13
Chawla,Sonia	Senior	12-Apr-19	Ground Transportation	Mileage - Round trip - Home to airport (42 Miles)	24.36
Villavicencio,Nancy	Staff	12-Apr-19	Ground Transportation	Taxi - Airport to home	71.42
Villavicencio,Nancy	Staff	12-Apr-19	Ground Transportation	Taxi - Hotel to office	6.69
Villavicencio,Nancy	Staff	12-Apr-19	Ground Transportation	Taxi - Dinner to hotel	10.90
Santambrogio,Juan	Executive Director	15-Apr-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Lieberman,Charles	Staff	15-Apr-19	Ground Transportation	Taxi - EY office to home late night	17.30
Santambrogio,Juan	Executive Director	15-Apr-19	Ground Transportation	Taxi - Airport to hotel	24.00
Chawla,Sonia	Senior	15-Apr-19	Ground Transportation	Taxi - Home to airport	34.69
Villavicencio,Nancy	Staff	15-Apr-19	Ground Transportation	Taxi - Office to dinner	16.69
Villavicencio,Nancy	Staff	15-Apr-19	Ground Transportation	Taxi - Dinner to hotel	7.14
Villavicencio,Nancy	Staff	15-Apr-19	Ground Transportation	Taxi - Home to airport	52.16
Chawla,Sonia	Senior	16-Apr-19	Ground Transportation	Taxi - Dinner to hotel	3.39
Garcia,Francisco R.	Senior Manager	16-Apr-19	Ground Transportation	Taxi - Hacienda to FOMB	9.66
Garcia,Francisco R.	Senior Manager	16-Apr-19	Ground Transportation	Taxi - Dinner to hotel	7.16
Garcia,Francisco R.	Senior Manager	16-Apr-19	Ground Transportation	Taxi - Hotel to office	6.00
Garcia,Francisco R.	Senior Manager	16-Apr-19	Ground Transportation	Taxi - FOMB to Hacienda	7.39
Garcia,Francisco R.	Senior Manager	16-Apr-19	Ground Transportation	Taxi - Home to airport	80.44
Villavicencio,Nancy	Staff	16-Apr-19	Ground Transportation	Taxi - Office to dinner	7.49
Villavicencio,Nancy	Staff	16-Apr-19	Ground Transportation	Taxi - Hotel to dinner	6.73
Garcia,Francisco R.	Senior Manager	16-Apr-19	Ground Transportation	Taxi - Dinner to hotel	3.39
Lieberman,Charles	Staff	17-Apr-19	Ground Transportation	Taxi - EY office to home late night	17.80
Santambrogio,Juan	Executive Director	17-Apr-19	Ground Transportation	Taxi - Hotel to client site	4.67
Santambrogio,Juan	Executive Director	17-Apr-19	Ground Transportation	Taxi - Client site to hotel	3.39
Chawla,Sonia	Senior	17-Apr-19	Ground Transportation	Taxi - Hotel to Hacienda	9.09
Chawla,Sonia	Senior	17-Apr-19	Ground Transportation	Taxi - Hacienda to Office	13.50
Chawla,Sonia	Senior	17-Apr-19	Ground Transportation	Taxi - Office to airport	9.90
Villavicencio,Nancy	Staff	17-Apr-19	Ground Transportation	Taxi - Airport to home	53.89
Villavicencio,Nancy	Staff	17-Apr-19	Ground Transportation	Taxi - Office to airport	9.91
Villavicencio,Nancy	Staff	17-Apr-19	Ground Transportation	Taxi - Hotel to office	6.38
Garcia,Francisco R.	Senior Manager	17-Apr-19	Ground Transportation	Taxi - Airport to home	76.78
Santambrogio,Juan	Executive Director	18-Apr-19	Ground Transportation	Parking - Airport - 4 days	144.00
Santambrogio,Juan	Executive Director	18-Apr-19	Ground Transportation	Taxi - Office to airport	10.17

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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Santambrogio, Juan	Executive Director	18-Apr-19	Ground Transportation	Taxi - Hotel to office	5.60
Santambrogio, Juan	Executive Director	22-Apr-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Linskey, Michael	Manager	22-Apr-19	Ground Transportation	Taxi - Office to hotel	6.22
Linskey, Michael	Manager	22-Apr-19	Ground Transportation	Taxi - Home to airport	17.34
Santambrogio, Juan	Executive Director	22-Apr-19	Ground Transportation	Taxi - Airport to hotel	24.00
Linskey, Michael	Manager	23-Apr-19	Ground Transportation	Taxi - Hotel to office	6.80
Santambrogio, Juan	Executive Director	23-Apr-19	Ground Transportation	Taxi - Hotel to office	6.06
Linskey, Michael	Manager	24-Apr-19	Ground Transportation	Taxi - Office to airport	9.72
Santambrogio, Juan	Executive Director	24-Apr-19	Ground Transportation	Taxi - Office to hotel	5.99
Santambrogio, Juan	Executive Director	24-Apr-19	Ground Transportation	Taxi - Hotel to office	5.84
Santambrogio, Juan	Executive Director	25-Apr-19	Ground Transportation	Taxi - Office to hotel	11.24
Santambrogio, Juan	Executive Director	26-Apr-19	Ground Transportation	Parking - Airport - 4 days	94.00
Maciejewski, Brigid Jean	Manager	29-Apr-19	Ground Transportation	Mileage - One Way - Home to airport (12 Miles)	6.96
Maciejewski, Brigid Jean	Manager	29-Apr-19	Ground Transportation	Taxi - Airport to hotel	47.70
Sacks, Justin	Manager	29-Apr-19	Ground Transportation	Taxi - Office to hotel	5.97
Garcia, Francisco R.	Senior Manager	29-Apr-19	Ground Transportation	Taxi - Home to airport	80.44
Santambrogio, Juan	Executive Director	30-Apr-19	Ground Transportation	Mileage - Round trip - Home to airport (78 Miles)	45.24
Tajuddin, Salman Naveed	Senior Manager	30-Apr-19	Ground Transportation	Taxi - EY office to home late night	7.00
Santambrogio, Juan	Executive Director	30-Apr-19	Ground Transportation	Taxi - Airport to hotel	31.66
Chawla, Sonia	Senior	30-Apr-19	Ground Transportation	Taxi - Home to airport	35.12
Maciejewski, Brigid Jean	Manager	1-May-19	Ground Transportation	Taxi - Office to dinner	34.86
Maciejewski, Brigid Jean	Manager	1-May-19	Ground Transportation	Taxi - Office to dinner	5.00
Sacks, Justin	Manager	1-May-19	Ground Transportation	Taxi - Office to dinner	5.46
Maciejewski, Brigid Jean	Manager	2-May-19	Ground Transportation	Parking - 4 days at airport	96.00
Maciejewski, Brigid Jean	Manager	2-May-19	Ground Transportation	Taxi - Office to airport	25.15
Maciejewski, Brigid Jean	Manager	2-May-19	Ground Transportation	Taxi - Office to airport	5.00
Chawla, Sonia	Senior	2-May-19	Ground Transportation	Taxi - Office to hotel	6.88
Sacks, Justin	Manager	2-May-19	Ground Transportation	Taxi - Office to airport	10.80
Garcia, Francisco R.	Senior Manager	2-May-19	Ground Transportation	Taxi - Airport to home	80.44
Sacks, Justin	Manager	3-May-19	Ground Transportation	Taxi - Airport to home	41.94
Chawla, Sonia	Senior	4-May-19	Ground Transportation	Taxi - Hotel to dinner	4.42
Chawla, Sonia	Senior	4-May-19	Ground Transportation	Taxi - Dinner to hotel	3.39
Garcia, Francisco R.	Senior Manager	5-May-19	Ground Transportation	Taxi - Home to airport	80.44
Lieberman, Charles	Staff	6-May-19	Ground Transportation	Taxi - Home to airport	70.76
Maciejewski, Brigid Jean	Manager	6-May-19	Ground Transportation	Taxi - Hotel to FOMB	9.20
Tajuddin, Salman Naveed	Senior Manager	6-May-19	Ground Transportation	Taxi - Airport to home	24.00
Tajuddin, Salman Naveed	Senior Manager	6-May-19	Ground Transportation	Taxi - Home to airport	18.60
Maciejewski, Brigid Jean	Manager	6-May-19	Ground Transportation	Taxi - Hotel to office	2.00
Maciejewski, Brigid Jean	Manager	6-May-19	Ground Transportation	Mileage - One way - Airport to home (12 Miles)	13.92
Lieberman, Charles	Staff	6-May-19	Ground Transportation	Taxi - Airport to office	26.00
Maciejewski, Brigid Jean	Manager	6-May-19	Ground Transportation	Taxi - Office to hotel;	8.86
Maciejewski, Brigid Jean	Manager	6-May-19	Ground Transportation	Taxi - Airport to hotel	25.00
Maciejewski, Brigid Jean	Manager	7-May-19	Ground Transportation	Taxi - Office to hotel	8.11
Maciejewski, Brigid Jean	Manager	7-May-19	Ground Transportation	Taxi - Hotel to office	7.27
Tajuddin, Salman Naveed	Senior Manager	7-May-19	Ground Transportation	Taxi - Hotel to FOMB	6.34
Maciejewski, Brigid Jean	Manager	8-May-19	Ground Transportation	Taxi - Hotel to FOMB	11.38
Maciejewski, Brigid Jean	Manager	8-May-19	Ground Transportation	Taxi - Office to hotel	4.96
Tajuddin, Salman Naveed	Senior Manager	9-May-19	Ground Transportation	Taxi - Office to airport	9.20
Tajuddin, Salman Naveed	Senior Manager	9-May-19	Ground Transportation	Taxi - Hotel to office	5.68
Maciejewski, Brigid Jean	Manager	9-May-19	Ground Transportation	Taxi - Meeting to lunch	9.41
Maciejewski, Brigid Jean	Manager	9-May-19	Ground Transportation	Taxi - Office to airport	6.56
Maciejewski, Brigid Jean	Manager	9-May-19	Ground Transportation	Taxi - Hotel to meeting	6.67
Maciejewski, Brigid Jean	Manager	9-May-19	Ground Transportation	Parking - 4 days at airport	96.00
Tajuddin, Salman Naveed	Senior Manager	10-May-19	Ground Transportation	Taxi - Airport to home	22.35
Chawla, Sonia	Senior	10-May-19	Ground Transportation	Taxi - Airport to home	12.18
Chawla, Sonia	Senior	10-May-19	Ground Transportation	Taxi - Hotel to office	7.76
Garcia, Francisco R.	Senior Manager	10-May-19	Ground Transportation	Taxi - Airport to home	76.78

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Maciejewski,Brigid Jean	Manager	13-May-19	Ground Transportation	Mileage - Round trip - Home to airport (24 Miles)	13.92
Maciejewski,Brigid Jean	Manager	13-May-19	Ground Transportation	Taxi - Airport to hotel	25.00
Tajuddin,Salman Naveed	Senior Manager	13-May-19	Ground Transportation	Taxi - Home to airport	15.54
Tajuddin,Salman Naveed	Senior Manager	13-May-19	Ground Transportation	Taxi - Airport to office	24.00
Sacks,Justin	Manager	13-May-19	Ground Transportation	Taxi - Home to airport	39.72
Chawla,Sonia	Senior	13-May-19	Ground Transportation	Taxi - Home to airport	34.24
Garcia,Francisco R.	Senior Manager	13-May-19	Ground Transportation	Taxi - Home to airport	77.69
Tajuddin,Salman Naveed	Senior Manager	14-May-19	Ground Transportation	Taxi - Hotel to office	6.84
Tajuddin,Salman Naveed	Senior Manager	14-May-19	Ground Transportation	Taxi - Office to hotel	4.98
Maciejewski,Brigid Jean	Manager	14-May-19	Ground Transportation	Taxi - Hotel to office	6.08
Chawla,Sonia	Senior	14-May-19	Ground Transportation	Taxi - Hotel to office	10.61
Chawla,Sonia	Senior	14-May-19	Ground Transportation	Taxi - Office to dinner	9.93
Maciejewski,Brigid Jean	Manager	15-May-19	Ground Transportation	Taxi - Dinner to hotel	8.20
Maciejewski,Brigid Jean	Manager	15-May-19	Ground Transportation	Taxi - Hotel to office	7.32
Chawla,Sonia	Senior	15-May-19	Ground Transportation	Taxi - Hotel to dinner	5.21
Chawla,Sonia	Senior	15-May-19	Ground Transportation	Taxi - Office to hotel	6.81
Sacks,Justin	Manager	15-May-19	Ground Transportation	Taxi - Dinner to hotel	15.00
Sacks,Justin	Manager	15-May-19	Ground Transportation	Taxi - Office to dinner	5.82
Maciejewski,Brigid Jean	Manager	16-May-19	Ground Transportation	Taxi - Hotel to office	7.62
Maciejewski,Brigid Jean	Manager	16-May-19	Ground Transportation	Parking - 4 days at airport	96.00
Maciejewski,Brigid Jean	Manager	16-May-19	Ground Transportation	Mileage - Round trip - Home to airport (24 Miles)	13.92
Tajuddin,Salman Naveed	Senior Manager	16-May-19	Ground Transportation	Taxi - Office to hotel	5.76
Tajuddin,Salman Naveed	Senior Manager	16-May-19	Ground Transportation	Taxi - Office to airport	14.56
Chawla,Sonia	Senior	16-May-19	Ground Transportation	Taxi - Hotel to office	9.96
Sacks,Justin	Manager	16-May-19	Ground Transportation	Taxi - Airport to home	44.96
Garcia,Francisco R.	Senior Manager	16-May-19	Ground Transportation	Taxi - Airport to home	79.85
Sacks,Justin	Manager	16-May-19	Ground Transportation	Taxi - Office to airport	10.80
Tajuddin,Salman Naveed	Senior Manager	17-May-19	Ground Transportation	Taxi - Airport to home	26.20
Chawla,Sonia	Senior	17-May-19	Ground Transportation	Taxi - Airport to home	12.18
Chawla,Sonia	Senior	17-May-19	Ground Transportation	Taxi - Hotel to office	6.86
Mullins,Daniel R	Executive Director	20-May-19	Ground Transportation	Taxi - Airport to home	36.45
Lam,Hui Hui	Staff	21-May-19	Ground Transportation	Taxi - Late night travel - Office to home	64.53
Lam,Hui Hui	Staff	22-May-19	Ground Transportation	Taxi - Late night travel - Office to home	74.60
Mullins,Daniel R	Executive Director	30-May-19	Ground Transportation	Mileage - Round trip - Home to airport (34 Miles)	19.72
Maciejewski,Brigid Jean	Manager	31-May-19	Ground Transportation	Mileage - Round trip - Home to airport (24 Miles)	13.92
Santambrogio,Juan	Executive Director	28-Feb-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Santambrogio,Juan	Executive Director	12-Mar-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Santambrogio,Juan	Executive Director	13-Mar-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Santambrogio,Juan	Executive Director	14-Mar-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Mullins,Daniel R	Executive Director	20-Mar-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Santambrogio,Juan	Executive Director	20-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Garcia,Francisco R.	Senior Manager	20-Mar-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Pannell,William Winder Thomas	Partner/Principal	21-Mar-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Malhotra,Gaurav	Partner/Principal	25-Mar-19	Lodging	Lodging - 1 night in San Juan, PR	269.44
Villavicencio,Nancy	Staff	25-Mar-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Pannell,William Winder Thomas	Partner/Principal	27-Mar-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Santambrogio,Juan	Executive Director	28-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Garcia,Francisco R.	Senior Manager	28-Mar-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Chawla,Sonia	Senior	28-Mar-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Garcia,Francisco R.	Senior Manager	4-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Pannell,William Winder Thomas	Partner/Principal	5-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Chawla,Sonia	Senior	5-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Villavicencio,Nancy	Staff	6-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Chepenik,Adam Brandon	Partner/Principal	7-Apr-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Villavicencio,Nancy	Staff	7-Apr-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Lieberman,Charles	Staff	12-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Santambrogio,Juan	Executive Director	12-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00

Exhibit B
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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Chawla,Sonia	Senior	12-Apr-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Alba,Dominique M	Staff	12-Apr-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Zorrilla,Nelly E	Senior	12-Apr-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Sacks,Justin	Manager	13-Apr-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Pannell,William Winder Thomas	Partner/Principal	13-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Lieberman,Charles	Staff	14-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	599.94
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	Lodging	Lodging - 1 night in San Juan, PR	268.82
Pannell,William Winder Thomas	Partner/Principal	17-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Alba,Dominique M	Staff	17-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Villavicencio,Nancy	Staff	17-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Chawla,Sonia	Senior	17-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Garcia,Francisco R.	Senior Manager	17-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Moran-Eserski,Javier	Senior	18-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Santambrogio,Juan	Executive Director	18-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Lieberman,Charles	Staff	24-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Linskey,Michael	Manager	24-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Moran-Eserski,Javier	Senior	24-Apr-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Santambrogio,Juan	Executive Director	25-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Tajuddin,Salman Naveed	Senior Manager	25-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Chepenik,Adam Brandon	Partner/Principal	26-Apr-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Santambrogio,Juan	Executive Director	30-Apr-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Villavicencio,Nancy	Staff	30-Apr-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Garcia,Francisco R.	Senior Manager	1-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Lieberman,Charles	Staff	2-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Maciejewski,Brigid Jean	Manager	2-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Villavicencio,Nancy	Staff	2-May-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Chawla,Sonia	Senior	3-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Maciejewski,Brigid Jean	Manager	9-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Lieberman,Charles	Staff	9-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Chawla,Sonia	Senior	10-May-19	Lodging	Lodging - 7 nights in San Juan, PR	2,100.00
Villavicencio,Nancy	Staff	10-May-19	Lodging	Lodging - 5 nights in San Juan, PR	1,500.00
Pannell,William Winder Thomas	Partner/Principal	11-May-19	Lodging	Lodging - 3 nights in San Juan, PR	751.24
Lieberman,Charles	Staff	16-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Maciejewski,Brigid Jean	Manager	16-May-19	Lodging	Lodging - San Juan 3 days	900.00
Malhotra,Gaurav	Partner/Principal	16-May-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Sacks,Justin	Manager	16-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Pannell,William Winder Thomas	Partner/Principal	16-May-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Garcia,Francisco R.	Senior Manager	16-May-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Villavicencio,Nancy	Staff	17-May-19	Lodging	Lodging - 4 nights in San Juan, PR	1,181.09
Pannell,William Winder Thomas	Partner/Principal	17-May-19	Lodging	Lodging - 1 night in San Juan, PR	300.00
Alba,Dominique M	Staff	17-May-19	Lodging	Lodging - 4 nights in San Juan, PR	1,181.09
Chawla,Sonia	Senior	17-May-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Zorrilla,Nelly E	Senior	18-May-19	Lodging	Lodging - 4 nights in San Juan, PR	1,181.09
Alba,Dominique M	Staff	23-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Molina Acabajon,Michelle Adriana	Senior	23-May-19	Lodging	Lodging - 4 nights in San Juan, PR	1,200.00
Garcia,Francisco R.	Senior Manager	28-May-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Alba,Dominique M	Staff	28-May-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Lieberman,Charles	Staff	30-May-19	Lodging	Lodging - 2 nights in San Juan, PR	600.00
Maciejewski,Brigid Jean	Manager	31-May-19	Lodging	Lodging - 3 nights in San Juan, PR	900.00
Molina Acabajon,Michelle Adriana	Senior	31-May-19	Lodging	Lodging - 4 nights in San Juan, PR	972.18
Santambrogio,Juan	Executive Director	26-Feb-19	Meals	Meals - Dinner self	40.00
Santambrogio,Juan	Executive Director	28-Feb-19	Meals	Meals - Dinner self	14.76
Santambrogio,Juan	Executive Director	13-Mar-19	Meals	Meals - Dinner R Tague, J Burr, S Panagiotakis and self	160.00
Santambrogio,Juan	Executive Director	14-Mar-19	Meals	Meals - Dinner self	8.34
Mullins,Daniel R	Executive Director	18-Mar-19	Meals	Meals - Breakfast self	40.00
Santambrogio,Juan	Executive Director	18-Mar-19	Meals	Meals - Breakfast self	17.29
Mullins,Daniel R	Executive Director	19-Mar-19	Meals	Meals - Dinner self	40.00

Exhibit B
Financial Oversight and Management Board for Puerto Rico
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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Garcia, Francisco R.	Senior Manager	19-Mar-19	Meals	Meals - Breakfast self	40.00
Mullins, Daniel R.	Executive Director	20-Mar-19	Meals	Meals - Dinner self	40.00
Santambrogio, Juan	Executive Director	20-Mar-19	Meals	Meals - Dinner self	38.90
Good JR, Clark E.	Manager	21-Mar-19	Meals	Meals - Breakfast self	10.31
Good JR, Clark E.	Manager	21-Mar-19	Meals	Meals - Dinner self	40.00
Malhotra, Gaurav	Partner/Principal	24-Mar-19	Meals	Meals - Dinner self	13.41
Malhotra, Gaurav	Partner/Principal	25-Mar-19	Meals	Meals - Breakfast self	23.20
Lieberman, Charles	Staff	25-Mar-19	Meals	Meals - Dinner self	40.00
Chawla, Sonia	Senior	25-Mar-19	Meals	Meals - Breakfast self	9.83
Santambrogio, Juan	Executive Director	26-Mar-19	Meals	Meals - Dinner S. Hurtado, M. Santos, J. Moran, J. Burr, S. Panagiotakis and self	240.00
Chawla, Sonia	Senior	26-Mar-19	Meals	Meals - Breakfast P Garcia, J Sacks, and self	46.93
Villavicencio, Nancy	Staff	26-Mar-19	Meals	Meals - Breakfast T Pannell and self	20.03
Garcia, Francisco R.	Senior Manager	26-Mar-19	Meals	Meals - Breakfast self	15.00
Santambrogio, Juan	Executive Director	27-Mar-19	Meals	Meals - Dinner self	15.33
Villavicencio, Nancy	Staff	27-Mar-19	Meals	Meals - Breakfast J Sacks, S Chawla, and self	39.79
Garcia, Francisco R.	Senior Manager	28-Mar-19	Meals	Meals - Breakfast self	5.79
Chawla, Sonia	Senior	28-Mar-19	Meals	Meals - Breakfast self	6.41
Villavicencio, Nancy	Staff	28-Mar-19	Meals	Meals - Breakfast self	8.69
Garcia, Francisco R.	Senior Manager	1-Apr-19	Meals	Meals - Breakfast self	8.69
Pannell, William Winder Thomas	Partner/Principal	1-Apr-19	Meals	Meals - Dinner P. Garcia and Self	80.00
Pannell, William Winder Thomas	Partner/Principal	2-Apr-19	Meals	Meals - Breakfast self	4.61
Lieberman, Charles	Staff	3-Apr-19	Meals	Meals - Breakfast self	8.90
Villavicencio, Nancy	Staff	3-Apr-19	Meals	Meals - Breakfast self	7.06
Chawla, Sonia	Senior	3-Apr-19	Meals	Meals - Breakfast self	9.65
Lieberman, Charles	Staff	4-Apr-19	Meals	Meals - Dinner self	40.00
Pannell, William Winder Thomas	Partner/Principal	4-Apr-19	Meals	Meals - Breakfast self	20.44
Chawla, Sonia	Senior	4-Apr-19	Meals	Meals - Dinner N Villavicencio, J Moran-Eserski, S Hurtado and Self	200.00
Chawla, Sonia	Senior	4-Apr-19	Meals	Meals - Breakfast self	15.00
Villavicencio, Nancy	Staff	4-Apr-19	Meals	Meals - Breakfast self	9.92
Villavicencio, Nancy	Staff	5-Apr-19	Meals	Meals - Dinner self	36.78
Chawla, Sonia	Senior	5-Apr-19	Meals	Meals - Breakfast N Villavicencio and self	26.97
Lieberman, Charles	Staff	8-Apr-19	Meals	Meals - Breakfast self	10.97
Santambrogio, Juan	Executive Director	8-Apr-19	Meals	Meals - Breakfast self	14.01
Villavicencio, Nancy	Staff	8-Apr-19	Meals	Meals - Breakfast self	14.27
Alba, Dominique M	Staff	8-Apr-19	Meals	Meals - Dinner self	12.83
Villavicencio, Nancy	Staff	8-Apr-19	Meals	Meals - Dinner self	26.09
Chawla, Sonia	Senior	8-Apr-19	Meals	Meals - Dinner J Sacks and Self	80.00
Chepenik, Adam Brandon	Partner/Principal	9-Apr-19	Meals	Meals - Dinner self	40.00
Chepenik, Adam Brandon	Partner/Principal	9-Apr-19	Meals	Meals - Breakfast self	9.78
Santambrogio, Juan	Executive Director	9-Apr-19	Meals	Meals - Dinner self	40.00
Garcia, Francisco R.	Senior Manager	9-Apr-19	Meals	Meals - Breakfast self	15.00
Villavicencio, Nancy	Staff	9-Apr-19	Meals	Meals - Breakfast self	13.15
Chawla, Sonia	Senior	9-Apr-19	Meals	Meals - Breakfast self	24.29
Zorrilla, Nelly E	Senior	9-Apr-19	Meals	Meals - Breakfast self	11.68
Chepenik, Adam Brandon	Partner/Principal	10-Apr-19	Meals	Meals - Breakfast self	17.29
Santambrogio, Juan	Executive Director	10-Apr-19	Meals	Meals - Dinner Jeremy Burr and self	80.00
Lieberman, Charles	Staff	10-Apr-19	Meals	Meals - Dinner self	40.00
Chawla, Sonia	Senior	10-Apr-19	Meals	Meals - Breakfast J Sacks and self	27.42
Alba, Dominique M	Staff	10-Apr-19	Meals	Meals - Breakfast self	13.94
Zorrilla, Nelly E	Senior	10-Apr-19	Meals	Meals - Breakfast self	9.08
Chepenik, Adam Brandon	Partner/Principal	11-Apr-19	Meals	Meals - Breakfast self	5.56
Lieberman, Charles	Staff	11-Apr-19	Meals	Meals - Breakfast self	15.00
Santambrogio, Juan	Executive Director	11-Apr-19	Meals	Meals - Breakfast self	8.53
Lieberman, Charles	Staff	11-Apr-19	Meals	Meals - Dinner self	40.00
Sacks, Justin	Manager	11-Apr-19	Meals	Meals - Breakfast self	6.69
Alba, Dominique M	Staff	11-Apr-19	Meals	Meals - Breakfast self	13.94
Chawla, Sonia	Senior	11-Apr-19	Meals	Meals - Breakfast self	14.50

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Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Zorrilla,Nelly E	Senior	11-Apr-19	Meals	Meals - Breakfast self	14.50
Villavicencio,Nancy	Staff	11-Apr-19	Meals	Meals - Breakfast self	15.00
Zorrilla,Nelly E	Senior	12-Apr-19	Meals	Meals - Breakfast self	10.04
Alba,Dominique M	Staff	12-Apr-19	Meals	Meals - Dinner self	45.86
Chawla,Sonia	Senior	12-Apr-19	Meals	Meals - Breakfast D Alba and self	29.87
Alba,Dominique M	Staff	12-Apr-19	Meals	Meals - Breakfast self	13.08
Lieberman,Charles	Staff	13-Apr-19	Meals	Meals - Dinner self	40.00
Santambrogio,Juan	Executive Director	15-Apr-19	Meals	Meals - Dinner self	20.17
Chawla,Sonia	Senior	15-Apr-19	Meals	Meals - Breakfast self	9.83
Villavicencio,Nancy	Staff	15-Apr-19	Meals	Meals - Breakfast self	12.83
Garcia,Francisco R.	Senior Manager	15-Apr-19	Meals	Meals - Breakfast self	8.18
Santambrogio,Juan	Executive Director	16-Apr-19	Meals	Meals - Breakfast self	16.00
Pannell,William Winder Thomas	Partner/Principal	16-Apr-19	Meals	Meals - Breakfast self	11.54
Chawla,Sonia	Senior	16-Apr-19	Meals	Meals - Breakfast N Villavicencio, J Moran-Eserski and self	31.40
Alba,Dominique M	Staff	16-Apr-19	Meals	Meals - Breakfast self	8.90
Garcia,Francisco R.	Senior Manager	16-Apr-19	Meals	Meals - Breakfast self	15.00
Tajuddin,Salman Naveed	Senior Manager	17-Apr-19	Meals	Meals - Dinner M Linskey, Brigid Maciejewski, J Moran-Eserski and Self	160.00
Lieberman,Charles	Staff	17-Apr-19	Meals	Meals - Breakfast self	24.66
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	Meals	Meals - Breakfast self	14.79
Villavicencio,Nancy	Staff	17-Apr-19	Meals	Meals - Breakfast self	30.00
Pannell,William Winder Thomas	Partner/Principal	17-Apr-19	Meals	Meals - Breakfast P Garcia, S Chawla and self	26.65
Chepenik,Adam Brandon	Partner/Principal	18-Apr-19	Meals	Meals - Breakfast self	3.90
Moran-Eserski,Javier	Senior	18-Apr-19	Meals	Meals - Breakfast self	7.88
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	Meals	Meals - Dinner self	14.33
Chepenik,Adam Brandon	Partner/Principal	22-Apr-19	Meals	Meals - Breakfast self	3.68
Lieberman,Charles	Staff	22-Apr-19	Meals	Meals - Breakfast self	15.00
Linskey,Michael	Manager	22-Apr-19	Meals	Meals - Breakfast self	11.23
Moran-Eserski,Javier	Senior	22-Apr-19	Meals	Meals - Breakfast self	5.11
Tajuddin,Salman Naveed	Senior Manager	22-Apr-19	Meals	Meals - Breakfast self	15.00
Tajuddin,Salman Naveed	Senior Manager	22-Apr-19	Meals	Meals - Dinner self	31.91
Garcia,Francisco R.	Senior Manager	22-Apr-19	Meals	Meals - Working lunch S Chawla and Self	70.00
Lieberman,Charles	Staff	23-Apr-19	Meals	Meals - Dinner self	26.70
Lieberman,Charles	Staff	23-Apr-19	Meals	Meals - Breakfast self	15.00
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	Meals	Meals - Breakfast self	15.42
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	Meals	Meals - Breakfast self	10.93
Linskey,Michael	Manager	23-Apr-19	Meals	Meals - Breakfast self	9.25
Moran-Eserski,Javier	Senior	23-Apr-19	Meals	Meals - Breakfast self	15.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	Meals	Meals - Dinner self	21.04
Tajuddin,Salman Naveed	Senior Manager	24-Apr-19	Meals	Meals - Breakfast self	16.50
Chepenik,Adam Brandon	Partner/Principal	24-Apr-19	Meals	Meals - Breakfast self	10.04
Linskey,Michael	Manager	24-Apr-19	Meals	Meals - Breakfast self	14.00
Moran-Eserski,Javier	Senior	24-Apr-19	Meals	Meals - Breakfast self	24.73
Lieberman,Charles	Staff	24-Apr-19	Meals	Meals - Dinner self	40.00
Linskey,Michael	Manager	24-Apr-19	Meals	Meals - Dinner self	17.18
Santambrogio,Juan	Executive Director	24-Apr-19	Meals	Meals - Dinner self	13.94
Tajuddin,Salman Naveed	Senior Manager	25-Apr-19	Meals	Meals - Breakfast self	10.93
Chepenik,Adam Brandon	Partner/Principal	25-Apr-19	Meals	Meals - Breakfast self	4.46
Santambrogio,Juan	Executive Director	25-Apr-19	Meals	Meals - Breakfast self	7.58
Chepenik,Adam Brandon	Partner/Principal	25-Apr-19	Meals	Meals - Dinner self	17.24
Santambrogio,Juan	Executive Director	25-Apr-19	Meals	Meals - Dinner self	13.94
Garcia,Francisco R.	Senior Manager	28-Apr-19	Meals	Meals - Breakfast self	15.00
Garcia,Francisco R.	Senior Manager	28-Apr-19	Meals	Meals Dinner J Sacks and Self	80.00
Lieberman,Charles	Staff	29-Apr-19	Meals	Meals - Breakfast self	28.67
Maciejewski,Brigid Jean	Manager	29-Apr-19	Meals	Meals - Breakfast self	22.96
Moran-Eserski,Javier	Senior	29-Apr-19	Meals	Meals - Breakfast self	13.54
Maciejewski,Brigid Jean	Manager	29-Apr-19	Meals	Meals - Dinner Javier Moran-Eserski, Charles Lieberman, Mike Linskey, Sal Tajuddin and self	200.00
Chepenik,Adam Brandon	Partner/Principal	29-Apr-19	Meals	Meals - Dinner self	40.00

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Garcia,Francisco R.	Senior Manager	29-Apr-19	Meals	Meals - Dinner J Sacks and Self	80.00
Lieberman,Charles	Staff	30-Apr-19	Meals	Meals - Dinner self	40.00
Lieberman,Charles	Staff	30-Apr-19	Meals	Meals - Breakfast self	15.00
Moran-Eserski,Javier	Senior	30-Apr-19	Meals	Meals - Breakfast self	13.45
Santambrogio,Juan	Executive Director	30-Apr-19	Meals	Meals - Breakfast self	14.85
Tague,Robert	Senior Manager	30-Apr-19	Meals	Meals - Breakfast self	13.72
Chepenik,Adam Brandon	Partner/Principal	30-Apr-19	Meals	Meals - Dinner self	40.00
Chawla,Sonia	Senior	30-Apr-19	Meals	Meals - Breakfast self	13.08
Garcia,Francisco R.	Senior Manager	30-Apr-19	Meals	Meals - Breakfast self	12.15
Villavicencio,Nancy	Staff	30-Apr-19	Meals	Meals - Breakfast self	11.60
Garcia,Francisco R.	Senior Manager	30-Apr-19	Meals	Meals - Dinner J Sacks, S Chawla, N Zorrilla, N Villavicencio, D Alba, and Self	240.00
Maciejewski,Brigid Jean	Manager	1-May-19	Meals	Meals - Dinner Self	15.32
Sacks,Justin	Manager	1-May-19	Meals	Meals - Breakfast self	35.73
Sacks,Justin	Manager	1-May-19	Meals	Meals - Dinner N Villavicencio and Self	80.00
Villavicencio,Nancy	Staff	1-May-19	Meals	Meals - Breakfast self	14.72
Lieberman,Charles	Staff	2-May-19	Meals	Meals - Breakfast self	15.00
Sacks,Justin	Manager	2-May-19	Meals	Meals - Dinner S Chawla, and Self	80.00
Lieberman,Charles	Staff	2-May-19	Meals	Meals - Dinner Self	34.99
Maciejewski,Brigid Jean	Manager	2-May-19	Meals	Meals - Breakfast self	4.18
Maciejewski,Brigid Jean	Manager	2-May-19	Meals	Meals - Dinner Self	40.00
Chepenik,Adam Brandon	Partner/Principal	2-May-19	Meals	Meals - Dinner Self	40.00
Chawla,Sonia	Senior	2-May-19	Meals	Meals - Breakfast J Sacks, N Villavicencio and self	46.49
Sacks,Justin	Manager	2-May-19	Meals	Meals - Breakfast self	16.73
Lieberman,Charles	Staff	3-May-19	Meals	Meals - Breakfast self	15.00
Chawla,Sonia	Senior	3-May-19	Meals	Meals - Dinner Self	40.00
Chawla,Sonia	Senior	3-May-19	Meals	Meals - Breakfast self	7.14
Chawla,Sonia	Senior	4-May-19	Meals	Meals - Dinner Self	40.00
Garcia,Francisco R.	Senior Manager	5-May-19	Meals	Meals - Dinner S Chawla, N Villavicencio, and Self	120.00
Lieberman,Charles	Staff	6-May-19	Meals	Meals - Breakfast self	15.00
Maciejewski,Brigid Jean	Manager	6-May-19	Meals	Meals - Breakfast self	15.00
Maciejewski,Brigid Jean	Manager	6-May-19	Meals	Meals - Dinner Self	37.78
Tajuddin,Salman Naveed	Senior Manager	6-May-19	Meals	Meals - Breakfast self	9.47
Tajuddin,Salman Naveed	Senior Manager	6-May-19	Meals	Meals - Dinner Self	38.96
Garcia,Francisco R.	Senior Manager	6-May-19	Meals	Meals - Breakfast self	10.48
Zorrilla,Nelly E	Senior	6-May-19	Meals	Meals - Breakfast self	8.08
Villavicencio,Nancy	Staff	6-May-19	Meals	Meals - Breakfast self	12.88
Garcia,Francisco R.	Senior Manager	6-May-19	Meals	Meals - Dinner S Chawla, N Zorrilla, N Villavicencio and Self	160.00
Chawla,Sonia	Senior	6-May-19	Meals	Meals - Breakfast self	8.75
Lieberman,Charles	Staff	7-May-19	Meals	Meals - Dinner Self	40.00
Maciejewski,Brigid Jean	Manager	7-May-19	Meals	Meals - Dinner Self	40.00
Maciejewski,Brigid Jean	Manager	7-May-19	Meals	Meals - Breakfast self	15.00
Garcia,Francisco R.	Senior Manager	7-May-19	Meals	Meals - Breakfast self	5.46
Garcia,Francisco R.	Senior Manager	7-May-19	Meals	Meals - Dinner S Chawla, N Zorrilla, N Villavicencio and Self	160.00
Zorrilla,Nelly E	Senior	7-May-19	Meals	Meals - Breakfast self	15.00
Chawla,Sonia	Senior	7-May-19	Meals	Meals - Breakfast self	8.30
Chepenik,Adam Brandon	Partner/Principal	8-May-19	Meals	Meals - Dinner Self	40.00
Maciejewski,Brigid Jean	Manager	8-May-19	Meals	Meals - Dinner R Tague, N Bugden and Self	120.00
Tajuddin,Salman Naveed	Senior Manager	8-May-19	Meals	Meals - Dinner Self	17.95
Maciejewski,Brigid Jean	Manager	8-May-19	Meals	Meals - Breakfast self	8.18
Lieberman,Charles	Staff	8-May-19	Meals	Meals - Dinner Self	40.00
Villavicencio,Nancy	Staff	8-May-19	Meals	Meals - Breakfast self	12.94
Garcia,Francisco R.	Senior Manager	8-May-19	Meals	Meals - Breakfast self	6.14
Tajuddin,Salman Naveed	Senior Manager	9-May-19	Meals	Meals - Dinner Self	25.45
Maciejewski,Brigid Jean	Manager	9-May-19	Meals	Meals - Dinner Self	32.76
Maciejewski,Brigid Jean	Manager	9-May-19	Meals	Meals - Breakfast self	11.04
Lieberman,Charles	Staff	9-May-19	Meals	Meals - Breakfast self	10.31
Lieberman,Charles	Staff	9-May-19	Meals	Meals - Dinner Self	40.00

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Garcia, Francisco R.	Senior Manager	9-May-19	Meals	Meals - Breakfast self	12.27
Zorrilla, Nelly E	Senior	9-May-19	Meals	Meals - Breakfast self	16.11
Chawla, Sonia	Senior	9-May-19	Meals	Meals - Breakfast self	9.91
Villavicencio, Nancy	Staff	9-May-19	Meals	Meals - Breakfast self	11.15
Chawla, Sonia	Senior	10-May-19	Meals	Meals - Breakfast self	6.07
Zorrilla, Nelly E	Senior	10-May-19	Meals	Meals - Breakfast self	12.82
Maciejewski, Brigid Jean	Manager	13-May-19	Meals	Meals - Dinner Self	41.57
Tajuddin, Salman Naveed	Senior Manager	13-May-19	Meals	Meals - Breakfast self	8.75
Maciejewski, Brigid Jean	Manager	13-May-19	Meals	Meals - Breakfast self	15.00
Tajuddin, Salman Naveed	Senior Manager	13-May-19	Meals	Meals - Dinner Self	47.57
Lieberman, Charles	Staff	13-May-19	Meals	Meals - Breakfast self	12.06
Lieberman, Charles	Staff	13-May-19	Meals	Meals - Dinner Self	34.25
Garcia, Francisco R.	Senior Manager	13-May-19	Meals	Meals - Working lunch S Chawla, N Villavicencio and Self	49.72
Chawla, Sonia	Senior	13-May-19	Meals	Meals - Breakfast self	7.44
Garcia, Francisco R.	Senior Manager	13-May-19	Meals	Meals - Breakfast self	6.69
Alba, Dominique M	Staff	13-May-19	Meals	Meals - Breakfast self	11.98
Garcia, Francisco R.	Senior Manager	13-May-19	Meals	Meals - Dinner J Sacks, S Chawla, N Zorrilla, N Villavicencio, D Alba, and Self	240.00
Maciejewski, Brigid Jean	Manager	14-May-19	Meals	Meals - Breakfast self	10.87
Lieberman, Charles	Staff	14-May-19	Meals	Meals - Dinner Self	40.00
Lieberman, Charles	Staff	14-May-19	Meals	Meals - Breakfast self	13.09
Tajuddin, Salman Naveed	Senior Manager	14-May-19	Meals	Meals - Dinner Self	40.00
Villavicencio, Nancy	Staff	14-May-19	Meals	Meals - Breakfast self	11.39
Zorrilla, Nelly E	Senior	14-May-19	Meals	Meals - Breakfast self	9.48
Sacks, Justin	Manager	14-May-19	Meals	Meals - Breakfast self	12.83
Alba, Dominique M	Staff	14-May-19	Meals	Meals - Breakfast self	14.94
Purdom, Emily Rose	Staff	14-May-19	Meals	Meals - Late night dinner Self	21.83
Mackie, James	Executive Director	15-May-19	Meals	Meals - Dinner Self	33.68
Mullins, Daniel R	Executive Director	15-May-19	Meals	Meals - Dinner Self	40.00
Lieberman, Charles	Staff	15-May-19	Meals	Meals - Breakfast self	17.73
Maciejewski, Brigid Jean	Manager	15-May-19	Meals	Meals - Breakfast self	15.00
Malhotra, Gaurav	Partner/Principal	15-May-19	Meals	Meals - Breakfast self	18.39
Malhotra, Gaurav	Partner/Principal	15-May-19	Meals	Meals - Dinner Self	40.00
Alba, Dominique M	Staff	15-May-19	Meals	Meals - Breakfast self	11.04
Sacks, Justin	Manager	15-May-19	Meals	Meals - Breakfast self	15.38
Villavicencio, Nancy	Staff	15-May-19	Meals	Meals - Breakfast self	14.55
Zorrilla, Nelly E	Senior	15-May-19	Meals	Meals - Breakfast self	11.60
Garcia, Francisco R.	Senior Manager	15-May-19	Meals	Meals - Breakfast self	6.69
Mullins, Daniel R	Executive Director	16-May-19	Meals	Meals - Dinner Self	40.00
Lieberman, Charles	Staff	16-May-19	Meals	Meals - Breakfast self	24.55
Lieberman, Charles	Staff	16-May-19	Meals	Meals - Dinner Self	23.92
Maciejewski, Brigid Jean	Manager	16-May-19	Meals	Meals - Dinner Self	38.20
Malhotra, Gaurav	Partner/Principal	16-May-19	Meals	Meals - Breakfast self	40.00
Zorrilla, Nelly E	Senior	16-May-19	Meals	Meals - Breakfast self	12.27
Alba, Dominique M	Staff	16-May-19	Meals	Meals - Breakfast self	13.38
Sacks, Justin	Manager	16-May-19	Meals	Meals - Breakfast self	14.38
Garcia, Francisco R.	Senior Manager	16-May-19	Meals	Meals - Breakfast self	37.91
Villavicencio, Nancy	Staff	16-May-19	Meals	Meals - Breakfast self	13.83
Mullins, Daniel R	Executive Director	17-May-19	Meals	Meals - Dinner Self	38.95
Mackie, James	Executive Director	17-May-19	Meals	Meals - Dinner Self	14.09
Alba, Dominique M	Staff	17-May-19	Meals	Meals - Breakfast self	14.94
Chawla, Sonia	Senior	17-May-19	Meals	Meals - Breakfast self	8.69
Villavicencio, Nancy	Staff	17-May-19	Meals	Meals - Breakfast self	14.10
Zorrilla, Nelly E	Senior	17-May-19	Meals	Meals - Breakfast self	13.10
Pannell, William Winder Thomas	Partner/Principal	18-May-19	Meals	Meals - Breakfast self	18.84
Mullins, Daniel R	Executive Director	19-May-19	Meals	Meals - Dinner Self	40.00
Alba, Dominique M	Staff	20-May-19	Meals	Meals - Dinner Self	40.00
Alba, Dominique M	Staff	20-May-19	Meals	Meals - Breakfast self	11.25

Exhibit B
Financial Oversight and Management Board for Puerto Rico
Out-of-Pocket Expenses
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Expense Category	Expense Description	Expense Amount
Molina Acajabon,Michelle Adriana	Senior	21-May-19	Meals	Meals - Dinner Self	30.00
Molina Acajabon,Michelle Adriana	Senior	21-May-19	Meals	Meals - Breakfast self	14.68
Zetino,Jose Daniel	Senior	21-May-19	Meals	Meals - Late Night dinner Self	40.00
Alba,Dominique M	Staff	21-May-19	Meals	Meals - Breakfast self	14.05
Chawla,Sonia	Senior	21-May-19	Meals	Meals - Late night dinner P Garcia, J Sacks, C Lam,N Villavicencio, R Velasquez,N Zorrilla and Self	110.72
Alba,Dominique M	Staff	21-May-19	Meals	Meals - Dinner Self	40.00
Deng,Ashley Jessica	Staff	21-May-19	Meals	Meals - Late night dinner Self	19.00
Molina Acajabon,Michelle Adriana	Senior	22-May-19	Meals	Meals - Dinner Self	40.00
Berger,Daniel L.	#N/A	22-May-19	Meals	Meals - Dinner Self	40.00
Chepenik,Adam Brandon	Partner/Principal	22-May-19	Meals	Meals - Dinner Self	40.00
Mackie,James	Executive Director	22-May-19	Meals	Meals - Dinner Self	22.16
Molina Acajabon,Michelle Adriana	Senior	22-May-19	Meals	Meals - Breakfast self	21.68
Alba,Dominique M	Staff	22-May-19	Meals	Meals - Breakfast self	12.54
Alba,Dominique M	Staff	22-May-19	Meals	Meals - Dinner Self	49.00
Lieberman,Charles	Staff	23-May-19	Meals	Meals - Dinner Self	24.76
Alba,Dominique M	Staff	23-May-19	Meals	Meals - Breakfast self	13.34
Alba,Dominique M	Staff	23-May-19	Meals	Meals - Dinner Self	25.27
Molina Acajabon,Michelle Adriana	Senior	23-May-19	Meals	Meals - Dinner Self	40.00
Molina Acajabon,Michelle Adriana	Senior	24-May-19	Meals	Meals - Breakfast self	4.96
Maciejewski,Brigid Jean	Manager	28-May-19	Meals	Meals - Dinner Self	40.00
Lieberman,Charles	Staff	28-May-19	Meals	Meals - Breakfast self	15.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	Meals	Meals - Breakfast self	3.49
Tajuddin,Salman Naveed	Senior Manager	28-May-19	Meals	Meals - Dinner Self	40.00
Garcia,Francisco R.	Senior Manager	28-May-19	Meals	Meals - Breakfast self	9.31
Alba,Dominique M	Staff	28-May-19	Meals	Meals - Breakfast self	15.74
Feldman,Kimberly S	Senior	28-May-19	Meals	Meals - Dinner Self	40.00
Mullins,Daniel R	Executive Director	29-May-19	Meals	Meals - Dinner Self	40.00
Lieberman,Charles	Staff	29-May-19	Meals	Meals - Breakfast self	10.92
Maciejewski,Brigid Jean	Manager	29-May-19	Meals	Meals - Dinner S Tajuddin, J Moran-Eserski, and Self	120.00
Maciejewski,Brigid Jean	Manager	29-May-19	Meals	Meals - Breakfast self	15.00
Tajuddin,Salman Naveed	Senior Manager	29-May-19	Meals	Meals - Dinner Self	23.54
Lieberman,Charles	Staff	29-May-19	Meals	Meals - Dinner Self	40.00
Molina Acajabon,Michelle Adriana	Senior	29-May-19	Meals	Meals - Dinner Self	35.93
Alba,Dominique M	Staff	29-May-19	Meals	Meals - Dinner Self	40.00
Molina Acajabon,Michelle Adriana	Senior	29-May-19	Meals	Meals - Breakfast self	18.38
Alba,Dominique M	Staff	29-May-19	Meals	Meals - Breakfast self	12.65
Mullins,Daniel R	Executive Director	30-May-19	Meals	Meals - Dinner Self	38.30
Maciejewski,Brigid Jean	Manager	30-May-19	Meals	Meals - Breakfast self	15.00
Maciejewski,Brigid Jean	Manager	30-May-19	Meals	Meals - Dinner Self	34.73
Lieberman,Charles	Staff	30-May-19	Meals	Meals - Breakfast self	9.41
Lieberman,Charles	Staff	30-May-19	Meals	Meals - Dinner Self	27.00
Berger,Daniel L.	#N/A	30-May-19	Meals	Meals - Dinner Self	28.99
Alba,Dominique M	Staff	30-May-19	Meals	Meals - Dinner Self	40.00
Maciejewski,Brigid Jean	Manager	31-May-19	Meals	Meals - Dinner Self	33.49
Velasquez,Rachel	Staff	31-May-19	Meals	Meals - Late night dinner Self	19.33
Total					\$ 196,914.62

The request herein is without prejudice to EY's right to seek additional compensation for Title III Services performed and expenses incurred during the Fee Period, which were not processed at the time of this Application

EXHIBIT C

SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY

Project Category	Billed Hours	Fees Sought
T3 - Creditor Mediation Support	1,459.60	\$862,836.80
T3 - Expert Testimony	93.40	\$68,814.70
T3 - Long-Term Projections	2,487.70	\$1,438,320.70
T3 - Fee Applications / Retention	136.50	\$34,317.50
T3 - Non-working travel (billed at 50% of rates)	1,372.70	\$400,102.25
T3 - Plan of Adjustment	3,443.70	\$1,701,568.50
Total	8,993.60	\$4,505,960.45

EXHIBIT D

DETAILED TIME RECORDS

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 870.00	1,392.00
Chepenik,Adam Brandon	Partner/Principal	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Good JR,Clark E	Manager	1-Feb-19	T3 - Long-Term Projections	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	1-Feb-19	T3 - Long-Term Projections	Perform a high level review of ERS 2017 report for major gain / loss or provision updates	0.30	\$ 519.00	155.70
Hurtado,Sergio Danilo	Senior	1-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Charlotte, NC	6.00	\$ 222.50	1,335.00
Malhotra,Gaurav	Partner/Principal	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 870.00	1,392.00
Malhotra,Gaurav	Partner/Principal	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Neziroski,David	Staff	1-Feb-19	T3 - Fee Applications / Retention	Continue to prepare November fee application	3.50	\$ 245.00	857.50
Santambrogio,Juan	Executive Director	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 810.00	1,053.00
Santambrogio,Juan	Executive Director	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 810.00	1,296.00
Santambrogio,Juan	Executive Director	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	1-Feb-19	T3 - Long-Term Projections	Review draft of Milliman actuarial pension report for ERS for 2017 to understand implications on paygo projections	2.30	\$ 810.00	1,863.00
Santambrogio,Juan	Executive Director	1-Feb-19	T3 - Long-Term Projections	Review presentation prepared by McKinsey on historical impact of pension	0.80	\$ 810.00	648.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 720.00	1,152.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Long-Term Projections	Discuss Law 26 details with L. Farmer (McK) for impact to FP and budget.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	1-Feb-19	T3 - Long-Term Projections	Prepare data on historical agency payroll and FTEs per request from A. Frassica (McK).	0.60	\$ 720.00	432.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	1-Feb-19	T3 - Long-Term Projections	Review McK file on agency personnel fact sheets to provide comments to McK.	0.70	\$ 720.00	504.00
Levy,Sheva R	Partner/Principal	2-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	2-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 721.00	1,225.70
Malhotra,Gaurav	Partner/Principal	2-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL	4.00	\$ 435.00	1,740.00
Tague,Robert	Senior Manager	2-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Santambrogio,Juan	Executive Director	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio,Juan	Executive Director	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 810.00	324.00
Tague,Robert	Senior Manager	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	3-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Chou,Harglin Ariel	Senior	4-Feb-19	T3 - Long-Term Projections	Prepare Proval runs for ERS actives with 2017 census.	1.10	\$ 405.00	445.50
Dougherty,Ryan Curran	Senior	4-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline for IFCU year-over-year changes	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	4-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline for measures incremental changes	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	4-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline for payroll and non-personnel inflation	1.60	\$ 445.00	712.00
Good JR,Clark E	Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Hristova,Valentina	Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 595.00	357.00
Hristova,Valentina	Manager	4-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.50	\$ 297.50	1,933.75
Hurtado,Sergio Danilo	Senior	4-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Charlotte, NC to San Juan, PR	8.00	\$ 222.50	1,780.00
Hurtado,Sergio Danilo	Senior	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 445.00	356.00
Hurtado,Sergio Danilo	Senior	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 445.00	267.00
Levy,Sheva R	Partner/Principal	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Maciejewski,Brigid Jean	Manager	4-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	9.00	\$ 297.50	2,677.50
Maciejewski,Brigid Jean	Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 595.00	476.00
Maciejewski,Brigid Jean	Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 595.00	357.00
Malhotra,Gaurav	Partner/Principal	4-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	4.00	\$ 435.00	1,740.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Malhotra, Gaurav	Partner/Principal	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 870.00	609.00
Santambrogio, Juan	Executive Director	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 810.00	648.00
Santambrogio, Juan	Executive Director	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio, Juan	Executive Director	4-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Atlanta to San Juan	3.50	\$ 405.00	1,417.50
Santos, Marhelich	Senior	4-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	7.30	\$ 222.50	1,624.25
Santos, Marhelich	Senior	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 445.00	267.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	5.30	\$ 360.00	1,908.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	4-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Chepenik, Adam Brandon	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	4.10	\$ 870.00	3,567.00
Chepenik, Adam Brandon	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	3.90	\$ 870.00	3,393.00
Chou, Harnglin Ariel	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Dougherty, Ryan Curran	Senior	5-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline for all agencies with changes in baseline adjustments	1.10	\$ 445.00	489.50
Dougherty, Ryan Curran	Senior	5-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline for changes in capital expenditures	1.10	\$ 445.00	489.50
Dougherty, Ryan Curran	Senior	5-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline for changes in projected PayGo included pension measures	0.90	\$ 445.00	400.50
Dougherty, Ryan Curran	Senior	5-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline for changes in utilities amounts using projections for FY20	1.30	\$ 445.00	578.50
Dougherty, Ryan Curran	Senior	5-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline to account for reapportionments that have occurred through FY19	1.40	\$ 445.00	623.00
Good JR, Clark E	Manager	5-Feb-19	T3 - Long-Term Projections	Participate in a call with K Patterson (EY) and C Good (EY) concerning the calculation of benefits attributable to ERS participants who have a benefit change age in the revised Milliman data	0.30	\$ 519.00	155.70
Good JR, Clark E	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Hristova, Valentina	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 595.00	1,130.50
Hurtado, Sergio Danilo	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 445.00	845.50
Hurtado, Sergio Danilo	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 445.00	979.00
Hurtado, Sergio Danilo	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 445.00	623.00
Hurtado, Sergio Danilo	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 445.00	934.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Hurtado,Sergio Danilo	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 445.00	178.00
Levy,Sheva R	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	5-Feb-19	T3 - Long-Term Projections	Review fiscal plan Word document for required updates regarding pension	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Maciejewski,Brigid Jean	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 595.00	238.00
Maciejewski,Brigid Jean	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 595.00	416.50
Maciejewski,Brigid Jean	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 595.00	952.00
Maciejewski,Brigid Jean	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 595.00	357.00
Maciejewski,Brigid Jean	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 595.00	476.00
Maciejewski,Brigid Jean	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 595.00	416.50
Maciejewski,Brigid Jean	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 595.00	238.00
Maciejewski,Brigid Jean	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 595.00	238.00
Malhotra,Gaurav	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	4.10	\$ 870.00	3,567.00
Malhotra,Gaurav	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Malhotra,Gaurav	Partner/Principal	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	3.90	\$ 870.00	3,393.00
Neziroski,David	Staff	5-Feb-19	T3 - Fee Applications / Retention	Amend exhibit D for November fee application	2.70	\$ 245.00	661.50
Nichols,Carly	Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Patterson,Keith	Senior	5-Feb-19	T3 - Long-Term Projections	Participate in a call with K Patterson (EY) and C Good (EY) concerning the calculation of benefits attributable to ERS participants who have a benefit change age in the revised Milliman data	0.30	\$ 405.00	121.50
Patterson,Keith	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Santambrogio,Juan	Executive Director	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 810.00	567.00
Santambrogio,Juan	Executive Director	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	5-Feb-19	T3 - Long-Term Projections	Prepare analysis of pension historical reductions to be presented to FOMB staff	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	5-Feb-19	T3 - Long-Term Projections	Review pension language in the Fiscal Plan to identify required changes based on updated policy	0.80	\$ 810.00	648.00
Santambrogio,Juan	Executive Director	5-Feb-19	T3 - Long-Term Projections	Review updated draft prepared by McKinsey of historical impact of pensions on active employees to be presented to the Board	1.60	\$ 810.00	1,296.00
Santos,Marhelich	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 445.00	1,023.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin,Todd	Senior	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 405.00	81.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	4.10	\$ 720.00	2,952.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	3.90	\$ 720.00	2,808.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	5-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	6-Feb-19	T3 - Plan of Adjustment	Participate in call with E Barak (Proskauer), E trigo (Oneill), M Wilson (Proskauer), J Santambrogio (EY), A Chepenik (EY), M O'Mara (EY), and P Garcia (EY) to discuss cash balance limits in Detroit and other scenarios	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	Participate in creditor due diligence call with representatives from PWP. FOMB participants include O Shah (Mckinsey), S O'Roarke (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY)	1.10	\$ 870.00	957.00
Chou,Harnklin Ariel	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Chou,Harnklin Ariel	Senior	6-Feb-19	T3 - Long-Term Projections	Import 2017 beneficiary database in order to run valuations	1.90	\$ 405.00	769.50
Chou,Harnklin Ariel	Senior	6-Feb-19	T3 - Long-Term Projections	Import 2017 Retiree data in order to run valuation	1.90	\$ 405.00	769.50
Dougherty,Ryan Curran	Senior	6-Feb-19	T3 - Long-Term Projections	Participate in meeting with N George (McK) and A Sarmiento (McK) to discuss budget bridge progress	0.30	\$ 445.00	133.50
Dougherty,Ryan Curran	Senior	6-Feb-19	T3 - Long-Term Projections	Update draft budget bridge portion from October FP to FY20 Baseline to break out "Other" bucket to the individual components	1.10	\$ 445.00	489.50
Garcia,Francisco R.	Senior Manager	6-Feb-19	T3 - Plan of Adjustment	Participate in call with E Barak (Proskauer), E trigo (Oneill), M Wilson (Proskauer), J Santambrogio (EY), A Chepenik (EY), M O'Mara (EY), and P Garcia (EY) to discuss cash balance limits in Detroit and other scenarios	0.40	\$ 720.00	288.00
Good JR,Clark E	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	6-Feb-19	T3 - Creditor Mediation Support	Participate in creditor due diligence call with representatives from PWP. FOMB participants include O Shah (Mckinsey), S O'Roarke (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY)	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	6-Feb-19	T3 - Long-Term Projections	Participate in continued creditor due diligence call with representatives from PWP to discuss pension costs. FOMB participants include O Shah (Mckinsey), S O'Roarke (Mckinsev), S Levy (EY), C Good (EY)	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 519.00	1,401.30
Good JR,Clark E	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 519.00	882.30
Good JR,Clark E	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 519.00	1,453.20
Good JR,Clark E	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Hristova,Valentina	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 595.00	1,130.50
Hurtado,Sergio Danilo	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 445.00	756.50
Hurtado,Sergio Danilo	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 445.00	578.50
Kane,Collin	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 405.00	486.00
Kane,Collin	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Kane,Collin	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Kane,Collin	Senior	6-Feb-19	T3 - Long-Term Projections	Summarize 40-year projection on a present value basis for the refined fiscal plan.	0.70	\$ 405.00	283.50
Kane,Collin	Senior	6-Feb-19	T3 - Long-Term Projections	Summarize contributions for refined fiscal plan on a nominal basis for a 40-year projection period.	2.30	\$ 405.00	931.50
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	Participate in creditor due diligence call with representatives from PWP. FOMB participants include O Shah (Mckinsey), S O'Roarke (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY)	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Long-Term Projections	Participate in continued creditor due diligence call with representatives from PWP to discuss pension costs. FOMB participants include O Shah (Mckinsey), S O'Roarke (Mckinsey), S Levy (EY), C Good (EY)	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 721.00	1,225.70
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Malhotra,Gaurav	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Malhotra,Gaurav	Partner/Principal	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Neziroski,David	Staff	6-Feb-19	T3 - Fee Applications / Retention	Prepare exhibit C for November fee application	1.70	\$ 245.00	416.50
Nichols,Carly	Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
O'Mara,Mark D	Partner/Principal	6-Feb-19	T3 - Plan of Adjustment	Participate in call with E Barak (Proskauer), E trigo (Oneill), M Wilson (Proskauer), J Santambrogio (EY), A Chepenik (EY), M O'Mara (EY), and P Garcia (EY) to discuss cash balance limits in Detroit and other scenarios	0.40	\$ 870.00	348.00
Santambrogio,Juan	Executive Director	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 810.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	6-Feb-19	T3 - Plan of Adjustment	Participate in call with E Barak (Proskauer), E trigo (Oneill), M Wilson (Proskauer), J Santambrogio (EY), A Chepenik (EY), M O'Mara (EY), and P Garcia (EY) to discuss cash balance limits in Detroit and other scenarios	0.40	\$ 810.00	324.00
Santambrogio, Juan	Executive Director	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 810.00	243.00
Santambrogio, Juan	Executive Director	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 810.00	243.00
Santambrogio, Juan	Executive Director	6-Feb-19	T3 - Creditor Mediation Support	Participate in creditor due diligence call with representatives from PWP. FOMB participants include O Shah (McKinsey), S O'Roarke (McKinsey), A Chepenik (EY), J Santambrogio (EY), S Levy (EY), C Good (EY)	1.10	\$ 810.00	891.00
Santambrogio, Juan	Executive Director	6-Feb-19	T3 - Long-Term Projections	Prepare communication to AAFAF requesting actuarial valuation information for pension analysis	0.20	\$ 810.00	162.00
Santambrogio, Juan	Executive Director	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 810.00	567.00
Santambrogio, Juan	Executive Director	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 810.00	1,539.00
Stricklin, Todd	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.50	\$ 405.00	1,012.50
Stricklin, Todd	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Stricklin, Todd	Senior	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 405.00	688.50
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 720.00	1,224.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 720.00	1,152.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	6-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Chepenik, Adam Brandon	Partner/Principal	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Good JR, Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR, Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR, Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR, Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 519.00	1,141.80
Good JR, Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 519.00	1,089.90

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 519.00	1,245.60
Good JR,Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 519.00	622.80
Good JR,Clark E	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Hristova,Valentina	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 595.00	714.00
Hristova,Valentina	Manager	7-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.50	\$ 297.50	1,933.75
Hurtado,Sergio Danilo	Senior	7-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Bogota Columbia (alternative travel). Time charged is equivalent to time from San Juan to Charlotte.	6.00	\$ 222.50	1,335.00
Kane,Collin	Senior	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50
Levy,Sheva R	Partner/Principal	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Maciejewski,Brigid Jean	Manager	7-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Detroit, MI	9.50	\$ 297.50	2,826.25
Malhotra,Gaurav	Partner/Principal	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 870.00	609.00
Malhotra,Gaurav	Partner/Principal	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 870.00	609.00
Neziroski,David	Staff	7-Feb-19	T3 - Fee Applications / Retention	Prepare exhibit B for November fee application per additional comments received for input into fee application	2.30	\$ 245.00	563.50
Nichols,Carly	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 519.00	882.30
Nichols,Carly	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Nichols,Carly	Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Riggins,Kyle	Senior	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Santambrogio,Juan	Executive Director	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 810.00	1,458.00
Santambrogio,Juan	Executive Director	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 810.00	567.00
Santambrogio,Juan	Executive Director	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 810.00	2,349.00
Santambrogio,Juan	Executive Director	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 810.00	1,377.00
Santambrogio,Juan	Executive Director	7-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	3.50	\$ 405.00	1,417.50
Santos,Marhelich	Senior	7-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Jaun, PR to New York, NY (includes major flight delay)	13.70	\$ 222.50	3,048.25
Stricklin,Todd	Senior	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Stricklin,Todd	Senior	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.00	\$ 405.00	810.00
Stricklin,Todd	Senior	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Tague,Robert	Senior Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	7-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	7-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL	7.80	\$ 360.00	2,808.00
Chepenik,Adam Brandon	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	Participate in follow up call to discuss remaining pension questions with S Levy (EY), C Good (EY), and A Chepenik (EY)	0.20	\$ 870.00	174.00
Good JR,Clark E	Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Hurtado,Sergio Danilo	Senior	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.00	\$ 445.00	445.00
Levy,Sheva R	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 721.00	144.20
Levy,Sheva R	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Maciejewski,Brigid Jean	Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 595.00	535.50
Malhotra,Gaurav	Partner/Principal	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Nichols,Carly	Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 519.00	778.50
Panagiotakis,Sofia	Senior Manager	8-Feb-19	T3 - Long-Term Projections	Analyze the fiscal plan to understand the changes in structural reform from the May to the October fiscal plan.	1.10	\$ 720.00	792.00
Panagiotakis,Sofia	Senior Manager	8-Feb-19	T3 - Long-Term Projections	Analyze the fiscal plan to understand the impact to the surplus if Law 80 was repealed.	0.70	\$ 720.00	504.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Patterson, Keith	Senior	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Riggins, Kyle	Senior	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Santambrogio, Juan	Executive Director	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio, Juan	Executive Director	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 810.00	162.00
Santambrogio, Juan	Executive Director	8-Feb-19	T3 - Plan of Adjustment	REDACTED	1.10	\$ 810.00	891.00
Santambrogio, Juan	Executive Director	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	3.80	\$ 810.00	3,078.00
Santambrogio, Juan	Executive Director	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 810.00	648.00
Stricklin, Todd	Senior	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Stricklin, Todd	Senior	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 405.00	1,053.00
Stricklin, Todd	Senior	8-Feb-19	T3 - Long-Term Projections	Update documentation for the 211 report for FOMB.	1.80	\$ 405.00	729.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 720.00	1,152.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	8-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Chepenik, Adam Brandon	Partner/Principal	9-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 870.00	2,523.00
Good JR, Clark E	Manager	9-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Levy, Sheva R	Partner/Principal	9-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy, Sheva R	Partner/Principal	9-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Santambrogio, Juan	Executive Director	9-Feb-19	T3 - Plan of Adjustment	REDACTED	3.30	\$ 810.00	2,673.00
Santambrogio, Juan	Executive Director	9-Feb-19	T3 - Plan of Adjustment	REDACTED	1.10	\$ 810.00	891.00
Tague, Robert	Senior Manager	9-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	9-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague, Robert	Senior Manager	9-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 720.00	1,152.00
Chepenik, Adam Brandon	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Good JR,Clark E	Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 519.00	1,193.70
Levy,Sheva R	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	Compare calculation of claim amount with actuarial reports for TRS, ERS and JRS	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Malhotra,Gaurav	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Malhotra,Gaurav	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Malhotra,Gaurav	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Malhotra,Gaurav	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Malhotra,Gaurav	Partner/Principal	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Nichols,Carly	Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Patterson,Keith	Senior	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Santambrogio,Juan	Executive Director	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 810.00	2,349.00
Santambrogio,Juan	Executive Director	10-Feb-19	T3 - Plan of Adjustment	REDACTED	3.70	\$ 810.00	2,997.00
Santambrogio,Juan	Executive Director	10-Feb-19	T3 - Plan of Adjustment	REDACTED	1.30	\$ 810.00	1,053.00
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 720.00	1,224.00
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 720.00	1,224.00
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 720.00	1,368.00
Tague,Robert	Senior Manager	10-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 720.00	1,008.00
Berk,Adam S.	Partner/Principal	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 721.00	1,297.80
Dougherty,Ryan Curran	Senior	11-Feb-19	T3 - Long-Term Projections	Prepare draft budget bridge portion from October FP to FY20 Baseline to break out the individual hoc adjustments that were made to FY20 baseline and targets	1.60	\$ 445.00	712.00
Dougherty,Ryan Curran	Senior	11-Feb-19	T3 - Long-Term Projections	Prepare draft portion of PayGo changes for budget bridge to be shared with the Government	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	11-Feb-19	T3 - Long-Term Projections	Prepare draft portion of Rightsizing changes for budget bridge to be shared with the Government	1.60	\$ 445.00	712.00
Dougherty,Ryan Curran	Senior	11-Feb-19	T3 - Long-Term Projections	Prepare draft portion of Utilities changes for budget bridge to be shared with the Government	1.30	\$ 445.00	578.50
Good JR,Clark E	Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 519.00	1,401.30
Good JR,Clark E	Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	11-Feb-19	T3 - Long-Term Projections	Analyze various cash flow items delivered to assess details that can be consolidated	1.60	\$ 519.00	830.40
Good JR,Clark E	Manager	11-Feb-19	T3 - Creditor Mediation Support	Participate in a call with S Levy (EY) and C Good (EY) to discuss the current status of the negotiations and methodology for associated deliverable	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 519.00	934.20
Levy,Sheva R	Partner/Principal	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	11-Feb-19	T3 - Creditor Mediation Support	Review documentation related to census data used in actuarial calculations	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	11-Feb-19	T3 - Creditor Mediation Support	Participate in a call with S Levy (EY) and C Good (EY) to discuss the current status of the negotiations and methodology for associated deliverable	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 721.00	1,297.80
Levy,Sheva R	Partner/Principal	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Maciejewski,Brigid Jean	Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 595.00	357.00
Malhotra,Gaurav	Partner/Principal	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 870.00	1,566.00
Neziroski,David	Staff	11-Feb-19	T3 - Fee Applications / Retention	Continue to review and amend exhibit D for November fee applicaion	3.60	\$ 245.00	882.00
Santambrogio,Juan	Executive Director	11-Feb-19	T3 - Plan of Adjustment	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 810.00	1,458.00
Santambrogio,Juan	Executive Director	11-Feb-19	T3 - Plan of Adjustment	REDACTED	1.40	\$ 810.00	1,134.00
Stricklin,Todd	Senior	11-Feb-19	T3 - Long-Term Projections	Prepare documentation for all active FOMB pursuits	1.80	\$ 405.00	729.00
Tague,Robert	Senior Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 720.00	1,296.00
Tague,Robert	Senior Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 720.00	1,152.00
Tague,Robert	Senior Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	11-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Berk,Adam S.	Partner/Principal	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 721.00	1,369.90
Breeding,Stephen	Senior Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 655.00	393.00
Good JR,Clark E	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 519.00	1,089.90
Good JR,Clark E	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Good JR,Clark E	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Kane,Collin	Senior	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Kane,Collin	Senior	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 405.00	162.00
Kane,Collin	Senior	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 405.00	769.50
Levy,Sheva R	Partner/Principal	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	12-Feb-19	T3 - Creditor Mediation Support	Review of impact of segregation of assets on ERS freeze impact for different participants under different laws	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Maciejewski,Brigid Jean	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 595.00	654.50
Maciejewski,Brigid Jean	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 595.00	654.50
Maciejewski,Brigid Jean	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 595.00	476.00
Maciejewski,Brigid Jean	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 595.00	654.50
Maciejewski,Brigid Jean	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 595.00	654.50
Maciejewski,Brigid Jean	Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 595.00	535.50
Mullins,Daniel R	Executive Director	12-Feb-19	T3 - Long-Term Projections	Begin Review of PR first Tax Expenditures Report including state, national and international best practices.	2.60	\$ 810.00	2,106.00
Neziroski,David	Staff	12-Feb-19	T3 - Fee Applications / Retention	Prepare exhibit B per additional detail received for input into fee applicator	3.10	\$ 245.00	759.50
Santambrogio,Juan	Executive Director	12-Feb-19	T3 - Plan of Adjustment	REDACTED	3.20	\$ 810.00	2,592.00
Stricklin,Todd	Senior	12-Feb-19	T3 - Long-Term Projections	Prepare list of engagement project participants with assigned role:	0.60	\$ 405.00	243.00
Tague,Robert	Senior Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	12-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Burr,Jeremy	Senior	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 445.00	356.00
Burr,Jeremy	Senior	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 445.00	489.50
Chepenik,Adam Brandon	Partner/Principal	13-Feb-19	T3 - Long-Term Projections	Participate in call with R Rodriguez (EY), P Hymovitz (EY), and A Chepenik (EY) to discuss opportunity zones and tax considerations for fiscal plan	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	13-Feb-19	T3 - Long-Term Projections	Participate in follow up call with R Rodriguez (EY), P Hymovitz (EY), and A Chepenik (EY) to discuss opportunity zones and tax considerations for fiscal plan	0.60	\$ 870.00	522.00
Cumbie,Andrew W.	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Dougherty,Ryan Curran	Senior	13-Feb-19	T3 - Long-Term Projections	Review and analyze the fund type breakdown for healthcare savings measures	1.30	\$ 445.00	578.50
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 519.00	934.20
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 519.00	1,193.70
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 519.00	1,193.70
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 519.00	986.10
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Hymovitz Cardona,Pablo S	Executive Director	13-Feb-19	T3 - Long-Term Projections	Participate in call with R Rodriguez (EY), P Hymovitz (EY), and A Chepenik (EY) to discuss opportunity zones and tax considerations for fiscal plan	0.60	\$ 810.00	486.00
Hymovitz Cardona,Pablo S	Executive Director	13-Feb-19	T3 - Long-Term Projections	Participate in follow up call with R Rodriguez (EY), P Hymovitz (EY), and A Chepenik (EY) to discuss opportunity zones and tax considerations for fiscal plan	0.60	\$ 810.00	486.00
Kane,Collin	Senior	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Levy,Sheva R	Partner/Principal	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Mullins,Daniel R	Executive Director	13-Feb-19	T3 - Long-Term Projections	Continue review of Tax Expenditure Report including assessment of comparison of PR detailed report to best practices.	5.80	\$ 810.00	4,698.00
Neziroski,David	Staff	13-Feb-19	T3 - Fee Applications / Retention	Prepare exhibit D for November fee application	3.80	\$ 245.00	931.00
Rodriguez-Ramos,Rosa M.	Executive Director	13-Feb-19	T3 - Long-Term Projections	Participate in call with R Rodriguez (EY), P Hymovitz (EY), and A Chepenik (EY) to discuss opportunity zones and tax considerations for fiscal plan	0.60	\$ 810.00	486.00
Rodriguez-Ramos,Rosa M.	Executive Director	13-Feb-19	T3 - Long-Term Projections	Participate in follow up call with R Rodriguez (EY), P Hymovitz (EY), and A Chepenik (EY) to discuss opportunity zones and tax considerations for fiscal plan	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	13-Feb-19	T3 - Plan of Adjustment	REDACTED	2.70	\$ 810.00	2,187.00
Santambrogio,Juan	Executive Director	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 810.00	648.00
Santambrogio,Juan	Executive Director	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 810.00	324.00
Stricklin,Todd	Senior	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Stricklin,Todd	Senior	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 405.00	607.50
Stricklin,Todd	Senior	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Tague,Robert	Senior Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 720.00	1,008.00
Tague,Robert	Senior Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 720.00	1,152.00
Tague,Robert	Senior Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	13-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Berk,Adam S.	Partner/Principal	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 721.00	1,297.80
Burr,Jeremy	Senior	14-Feb-19	T3 - Long-Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), J Burr (EY) and E Trigo (O'Neill) to discuss the current municipal improvement fund house bill	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	14-Feb-19	T3 - Long-Term Projections	Respond and provide feedback on outstanding PREPA/PRASA payables to be considered for payment in the FY19 budget year	0.40	\$ 445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	14-Feb-19	T3 - Long-Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), J Burr (EY) and E Trigo (O'Neill) to discuss the current municipal improvement fund house bill	0.40	\$ 870.00	348.00
Cumbie,Andrew W.	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Cumbie,Andrew W.	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 519.00	622.80

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

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Cumbie,Andrew W.	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Cumbie,Andrew W.	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 519.00	778.50
Cumbie,Andrew W.	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Cumbie,Andrew W.	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Cumbie,Andrew W.	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Cumbie,Andrew W.	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Dougherty,Ryan Curran	Senior	14-Feb-19	T3 - Long-Term Projections	Prepare draft portion of ASES changes for budget bridge to be shared with the Government	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	14-Feb-19	T3 - Long-Term Projections	Prepare draft portion of Compensation measures for budget bridge to be shared with the Government	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	14-Feb-19	T3 - Long-Term Projections	Prepare draft portion of DPS changes for budget bridge to be shared with the Government	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	14-Feb-19	T3 - Long-Term Projections	Prepare draft portion of IFCU baseline changes for budget bridge to be shared with the Government	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	14-Feb-19	T3 - Long-Term Projections	Prepare draft portion of Other measures for budget bridge to be shared with the Government	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	14-Feb-19	T3 - Long-Term Projections	Prepare draft portion of Title III fees changes for budget bridge to be shared with the Government	1.20	\$ 445.00	534.00
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 519.00	622.80
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 519.00	622.80
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.10	\$ 519.00	51.90
Kane,Collin	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Kane,Collin	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 405.00	688.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Kane,Collin	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Kane,Collin	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Levy,Sheva R	Partner/Principal	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Malhotra,Gaurav	Partner/Principal	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Mullins,Daniel R	Executive Director	14-Feb-19	T3 - Long-Term Projections	Continue review of tax Expenditure Report by establishing a matrix to identify PR report compliance and departures from best practice.	2.80	\$ 810.00	2,268.00
Neziroski,David	Staff	14-Feb-19	T3 - Fee Applications / Retention	Prepare final November fee application for review	3.40	\$ 245.00	833.00
Riggins,Kyle	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 405.00	162.00
Santambrogio,Juan	Executive Director	14-Feb-19	T3 - Long-Term Projections	Participate in call with A Chepenik (EY), J Santambrogio (EY), J Burr (EY) and E Trigo (O'Neill) to discuss the current municipal improvement fund house bill	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	14-Feb-19	T3 - Long-Term Projections	Participate in call with Proskauer, PJT and Citi to dicuss draft cash flow projections for 40 years	1.00	\$ 810.00	810.00
Santambrogio,Juan	Executive Director	14-Feb-19	T3 - Plan of Adjustment	REDACTED	1.80	\$ 810.00	1,458.00
Santambrogio,Juan	Executive Director	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio,Juan	Executive Director	14-Feb-19	T3 - Plan of Adjustment	REDACTED	2.30	\$ 810.00	1,863.00
Stricklin,Todd	Senior	14-Feb-19	T3 - Long-Term Projections	Revise ERS benefit projection models in order to confirm acuracy	2.00	\$ 405.00	810.00
Stricklin,Todd	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Stricklin,Todd	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Stricklin,Todd	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.00	\$ 405.00	810.00
Stricklin,Todd	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 405.00	121.50
Stricklin,Todd	Senior	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	14-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Burr,Jeremy	Senior	15-Feb-19	T3 - Long-Term Projections	Prepare slide on history of Municipal Improvement Fund allocations to be reviewed by FOMB	1.60	\$ 445.00	712.00
Burr,Jeremy	Senior	15-Feb-19	T3 - Long-Term Projections	Prepare slide on summary of the current house bill 457 to be reviewed by FOMB	1.30	\$ 445.00	578.50
Burr,Jeremy	Senior	15-Feb-19	T3 - Long-Term Projections	Review the public budget bridge detailing the FY19 to FY20 budget targets to provide feedback before being sent to the Gov't	1.30	\$ 445.00	578.50
Chepenik,Adam Brandon	Partner/Principal	15-Feb-19	T3 - Long-Term Projections	Participate in FOMB Board call with all advisors, including Proskauer, McK, O'Neill, FOMB, Board members, R. Tague (EY), A. Chepenik (EY), J. Santambrogio (EY).	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	15-Feb-19	T3 - Plan of Adjustment	Participate in call to discuss actives claims and consideration of Plan of Adjustment with R. Tague (EY), J. Santambrogio (EY), A. Chepenik (EY), G. Malhotra(EY), K. Rifkind (FOMB), P. Possinger (Proskauer), B. Rosen (Proskauer).	1.10	\$ 870.00	957.00
Dougherty,Ryan Curran	Senior	15-Feb-19	T3 - Long-Term Projections	Analyze updates for payroll actuals portion for budget bridge to be shared with the Government in order to identify overlaps and items that have been offset in future periods	1.70	\$ 445.00	756.50
Dougherty,Ryan Curran	Senior	15-Feb-19	T3 - Long-Term Projections	Prepare draft portion of IFCU reapportionments between fund types for budget bridge to be shared with the Government	1.60	\$ 445.00	712.00
Dougherty,Ryan Curran	Senior	15-Feb-19	T3 - Long-Term Projections	Review and analyze portion of budget bridge between iterations of the October Fiscal Plan	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	15-Feb-19	T3 - Long-Term Projections	Update budget bridge to be shared with the Government to break out program changes to the various actual drivers of changes	1.50	\$ 445.00	667.50
Dougherty,Ryan Curran	Senior	15-Feb-19	T3 - Long-Term Projections	Update budget bridge to be shared with the Government to consolidate like categories for ease of understanding	0.80	\$ 445.00	356.00
Kane,Collin	Senior	15-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 405.00	648.00
Levy,Sheva R	Partner/Principal	15-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Mackie,James	Executive Director	15-Feb-19	T3 - Long-Term Projections	Review and comment on tax expenditure report.Comments sent to A. Chepenik, D. Mullins, P. Cardoza, R. Rodriguez-Ramos and others	2.50	\$ 810.00	2,025.00
Malhotra,Gaurav	Partner/Principal	15-Feb-19	T3 - Plan of Adjustment	Participate in call to discuss actives claims and consideration of Plan of Adjustment with R. Tague (EY), J. Santambrogio (EY), A. Chepenik (EY), G. Malhotra(EY), K. Rifkind (FOMB), P. Possinger (Proskauer), B. Rosen (Proskauer).	1.10	\$ 870.00	957.00
Mullins,Daniel R	Executive Director	15-Feb-19	T3 - Long-Term Projections	Finalize review of Tax Expenditure Report by drafting detailed comparison table and 12 page report on PR compliance.	5.40	\$ 810.00	4,374.00
Neziroski,David	Staff	15-Feb-19	T3 - Fee Applications / Retention	Finalize November fee application	2.60	\$ 245.00	637.00
Santambrogio,Juan	Executive Director	15-Feb-19	T3 - Long-Term Projections	Participate in FOMB Board call with all advisors, including Proskauer, McK, O'Neill, FOMB, Board members, R. Tague (EY), A. Chepenik (EY), J. Santambrogio (EY).	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	15-Feb-19	T3 - Plan of Adjustment	Participate in call to discuss actives claims and consideration of Plan of Adjustment with R. Tague (EY), J. Santambrogio (EY), A. Chepenik (EY), G. Malhotra(EY), K. Rifkind (FOMB), P. Possinger (Proskauer), B. Rosen (Proskauer).	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	15-Feb-19	T3 - Plan of Adjustment	REDACTED	3.70	\$ 810.00	2,997.00
Santambrogio,Juan	Executive Director	15-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	15-Feb-19	T3 - Plan of Adjustment	REDACTED	1.60	\$ 810.00	1,296.00
Stricklin,Todd	Senior	15-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 405.00	607.50
Stricklin,Todd	Senior	15-Feb-19	T3 - Long-Term Projections	Continue research of the 2100 act and its provisions relating to the employer contribution changes as applicable to ERS and TRS projection models	2.10	\$ 405.00	850.50
Stricklin,Todd	Senior	15-Feb-19	T3 - Long-Term Projections	Continue research of the 2100 act and its provisions relating to the social security benefit changes as applicable to ERS and TRS projection models	1.90	\$ 405.00	769.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	15-Feb-19	T3 - Long-Term Projections	Participate in FOMB Board call with all advisors, including Proskauer, McK, O'Neill, FOMB, Board members, R. Tague (EY), A. Chepenik (EY), J. Santambrogio (EY).	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	15-Feb-19	T3 - Plan of Adjustment	Participate in call to discuss actives claims and consideration of Plan of Adjustment with R. Tague (EY), J. Santambrogio (EY), A. Chepenik (EY), G. Malhotra(EY), K. Rifkind (FOMB), P. Possinger (Proskauer), B. Rosen (Proskauer).	1.10	\$ 720.00	792.00
Santambrogio,Juan	Executive Director	16-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 810.00	648.00
Stricklin,Todd	Senior	16-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Good JR,Clark E	Manager	17-Feb-19	T3 - Long-Term Projections	Update claim calculation to include pv of freeze, cut at 10% and incremental changes consistent with claim determination.	1.30	\$ 519.00	674.70
Cumbie,Andrew W.	Manager	18-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 519.00	622.80
Cumbie,Andrew W.	Manager	18-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Cumbie,Andrew W.	Manager	18-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Dougherty,Ryan Curran	Senior	18-Feb-19	T3 - Long-Term Projections	Prepare mapping from Government budget bridge to FOMB budget bridge	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	18-Feb-19	T3 - Long-Term Projections	Update mapping from Government budget bridge to FOMB budget bridge	0.90	\$ 445.00	400.50
Good JR,Clark E	Manager	18-Feb-19	T3 - Long-Term Projections	Analyze 2016 data provided by milliman for retirees in connection with data defaults and parameters for proval to match 2017 Milliman ERS results for FOMB projections	2.40	\$ 519.00	1,245.60
Good JR,Clark E	Manager	18-Feb-19	T3 - Long-Term Projections	Analyze 2017 report for changes in assumptions / provisions for proval to match 2017 Milliman ERS results for FOMB projections	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	18-Feb-19	T3 - Long-Term Projections	Analyze heat map of ERS population in order to implement the employee contributions to mimic a 2.5% account growth for purposes of identifying the employer provided benefit	1.90	\$ 519.00	986.10
Good JR,Clark E	Manager	18-Feb-19	T3 - Long-Term Projections	Analyze impact on ERS sample individual for identifying the effect of employee contribution on changes experienced	2.40	\$ 519.00	1,245.60
Good JR,Clark E	Manager	18-Feb-19	T3 - Long-Term Projections	Analyze the impact of using valuation mortality ato compute the effect on individuals on a nominal basis when determining impact of act 3	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	18-Feb-19	T3 - Long-Term Projections	Calculate liabilities for disabled participants to match 2017 Milliman ERS results for FOMB projections	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	18-Feb-19	T3 - Long-Term Projections	Calculate liabilities for retirees to match 2017 Milliman ERS results for FOMB projections	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	18-Feb-19	T3 - Long-Term Projections	Calculate the accumulated values of the DC accounts with hypothetical employee accounts taking into account changes in time period due to act 106	0.40	\$ 519.00	207.60
Hurtado,Sergio Danilo	Senior	18-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Bogota, Columbia to San Juan, PR (alternative travel)	12.00	\$ 222.50	2,670.00
Kane,Collin	Senior	18-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 405.00	486.00
Kane,Collin	Senior	18-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Levy,Sheva R	Partner/Principal	18-Feb-19	T3 - Creditor Mediation Support	Review updated ERS heat map split by employee contribution cuts and other benefit cuts	0.60	\$ 721.00	432.60
Maciejewski,Brigid Jean	Manager	18-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	9.50	\$ 297.50	2,826.25
Neziroski,David	Staff	18-Feb-19	T3 - Fee Applications / Retention	Review and amend exhibit D for December fee application	2.60	\$ 245.00	637.00
Santambrogio,Juan	Executive Director	18-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, PR	3.50	\$ 405.00	1,417.50
Santos,Marhelich	Senior	18-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.90	\$ 222.50	1,535.25
Tague,Robert	Senior Manager	18-Feb-19	T3 - Creditor Mediation Support	Review First Circuit Opinion regarding the Appointments Clause to assess potential impact to creditor negotiations.	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	18-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	5.00	\$ 360.00	1,800.00
Cumbie,Andrew W.	Manager	19-Feb-19	T3 - Long-Term Projections	Participate in call with D Cumbie (EY) and C Good (EY) to discuss ERS calculation of pre 2013 provisions and the assumptions, methods used based on comparison of 2012 report and 2016 match liabilities	0.80	\$ 519.00	415.20

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Cumbie, Andrew W.	Manager	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Cumbie, Andrew W.	Manager	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Cumbie, Andrew W.	Manager	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Cumbie, Andrew W.	Manager	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Dougherty, Ryan Curran	Senior	19-Feb-19	T3 - Long-Term Projections	Participate in meeting with A Sarmiento (McK) to discuss the structure of the budget bridge	0.60	\$ 445.00	267.00
Dougherty, Ryan Curran	Senior	19-Feb-19	T3 - Long-Term Projections	Participate in meeting with T Snider (McK) to discuss shared budget bridge	0.40	\$ 445.00	178.00
Dougherty, Ryan Curran	Senior	19-Feb-19	T3 - Long-Term Projections	Review and analyze reapportionments portion of Government budget bridge to ensure all reapportionments were captured	1.10	\$ 445.00	489.50
Dougherty, Ryan Curran	Senior	19-Feb-19	T3 - Long-Term Projections	Update Government budget bridge to consolidate measures changes	1.30	\$ 445.00	578.50
Dougherty, Ryan Curran	Senior	19-Feb-19	T3 - Long-Term Projections	Update mapping from Government budget bridge to FOMB budget bridge	1.10	\$ 445.00	489.50
Good JR, Clark E	Manager	19-Feb-19	T3 - Long-Term Projections	Analyze individual test live date to verify calculation accuracy in match to 2017 Milliman ERS results for FOMB projections	2.30	\$ 519.00	1,193.70
Good JR, Clark E	Manager	19-Feb-19	T3 - Long-Term Projections	Calculate liabilities for beneficiaries to match 2017 Milliman ERS results for FOMB projections	1.10	\$ 519.00	570.90
Good JR, Clark E	Manager	19-Feb-19	T3 - Long-Term Projections	Participate in call with D Cumbie (EY) and C Good (EY) to discuss ERS calculation of pre 2013 provisions and the assumptions, methods used based on comparison of 2012 report and 2016 match liabilities	0.80	\$ 519.00	415.20
Good JR, Clark E	Manager	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Levy, Sheva R	Partner/Principal	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Mullins, Daniel R	Executive Director	19-Feb-19	T3 - Long-Term Projections	Review final tax expenditure report comments before circulation to broader group	0.30	\$ 810.00	243.00
Neziroski, David	Staff	19-Feb-19	T3 - Fee Applications / Retention	Continue to review and amend Exhibit D for December fee application	3.90	\$ 245.00	955.50
Riggins, Kyle	Senior	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 405.00	688.50
Santambrogio, Juan	Executive Director	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 810.00	729.00
Santambrogio, Juan	Executive Director	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 810.00	1,539.00
Santambrogio, Juan	Executive Director	19-Feb-19	T3 - Long-Term Projections	Review draft version of PROMESA Section 211 report to be shared with the FOMB staff	1.80	\$ 810.00	1,458.00
Stricklin, Todd	Senior	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Tague, Robert	Senior Manager	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	19-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 720.00	1,728.00
Burr, Jeremy	Senior	20-Feb-19	T3 - Long-Term Projections	Participate in call with S Levy and J Burr (EY) to discuss allocations of PayGo in the commonwealth fiscal plan versus to agencies with their own fiscal plans	0.40	\$ 445.00	178.00
Cumbie, Andrew W.	Manager	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Cumbie, Andrew W.	Manager	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Cumbie, Andrew W.	Manager	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Cumbie, Andrew W.	Manager	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Dougherty, Ryan Curran	Senior	20-Feb-19	T3 - Long-Term Projections	Analyze rightsizing weighting changes to the overall change in FY20 targets per most recent Fiscal Plan to June Certified	1.10	\$ 445.00	489.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dougherty,Ryan Curran	Senior	20-Feb-19	T3 - Long-Term Projections	Analyze utilities weighting changes to the overall change in FY20 targets per most recent Fiscal Plan to June Certified	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	20-Feb-19	T3 - Long-Term Projections	Prepare draft portion of rightsizing weighting changes between iterations of the Fiscal Plans	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	20-Feb-19	T3 - Long-Term Projections	Prepare draft portion of utilities weighting changes between iterations of the Fiscal Plans	1.10	\$ 445.00	489.50
Good JR,Clark E	Manager	20-Feb-19	T3 - Creditor Mediation Support	Analyze available information from prior claims analysis in order to identify next steps in ERS analysis for freeze claim	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Hurtado,Sergio Danilo	Senior	20-Feb-19	T3 - Creditor Mediation Support	Review and amend file with agency SRF requests to access prior year funds	2.10	\$ 445.00	934.50
Hurtado,Sergio Danilo	Senior	20-Feb-19	T3 - Creditor Mediation Support	Prepare file categorizing agency groupings organized by size and priority	1.90	\$ 445.00	845.50
Kane,Collin	Senior	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Levy,Sheva R	Partner/Principal	20-Feb-19	T3 - Long-Term Projections	Participate in call with S Levy and J Burr (EY) to discuss allocations of PayGo in the commonwealth fiscal plan versus to agencies with their own fiscal plans	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Mullins,Daniel R	Executive Director	20-Feb-19	T3 - Long-Term Projections	Continue to edit and clean-up comments before circulating a draft of tax expenditure report comments	0.20	\$ 810.00	162.00
Neziroski,David	Staff	20-Feb-19	T3 - Fee Applications / Retention	Continue to review and amend Exhibit D for December fee application	3.60	\$ 245.00	882.00
Santambrogio,Juan	Executive Director	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 810.00	2,268.00
Santambrogio,Juan	Executive Director	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	20-Feb-19	T3 - Long-Term Projections	Review PROMESA Section 211 draft report to be presented to the FOMB staff	1.90	\$ 810.00	1,539.00
Stricklin,Todd	Senior	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Stricklin,Todd	Senior	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Stricklin,Todd	Senior	20-Feb-19	T3 - Long-Term Projections	Update ERS sample data with heat map analysis to modify the joint and survivor annuity assumption for consistency with the 15-16 valuation report	2.00	\$ 405.00	810.00
Tague,Robert	Senior Manager	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	20-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Dougherty,Ryan Curran	Senior	21-Feb-19	T3 - Long-Term Projections	Analyze inflation impact to ad hoc and other adjustments to the overall change in FY20 targets per most recent Fiscal Plan to June Certified	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	21-Feb-19	T3 - Long-Term Projections	Analyze inflation impact to programs to the overall change in FY20 targets per most recent Fiscal Plan to June Certified	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	21-Feb-19	T3 - Long-Term Projections	Prepare draft portion of inflation impact in ad hoc and other adjustments between iterations of the Fiscal Plans	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	21-Feb-19	T3 - Long-Term Projections	Prepare draft portion of inflation impact in program changes between iterations of the Fiscal Plans	1.00	\$ 445.00	445.00
Good JR,Clark E	Manager	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Hurtado,Sergio Danilo	Senior	21-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Bogota Columbia (alternative travel)	8.00	\$ 222.50	1,780.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 721.00	1,225.70
Levy,Sheva R	Partner/Principal	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 721.00	1,730.40
Maciejewski,Brigid Jean	Manager	21-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Detroit, MI (Flight delayed)	10.50	\$ 297.50	3,123.75
Malhotra,Gaurav	Partner/Principal	21-Feb-19	T3 - Long-Term Projections	Participate in afternoon board strategy session	3.10	\$ 870.00	2,697.00
Malhotra,Gaurav	Partner/Principal	21-Feb-19	T3 - Long-Term Projections	Participate in morning board strategy session	2.90	\$ 870.00	2,523.00
Malhotra,Gaurav	Partner/Principal	21-Feb-19	T3 - Long-Term Projections	Prepare for strategy session with FOMB	1.30	\$ 870.00	1,131.00
Neziroski,David	Staff	21-Feb-19	T3 - Fee Applications / Retention	Amend exhibit B per additional detail received fro December fee applicator	3.40	\$ 245.00	833.00
Santambrogio,Juan	Executive Director	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	3.20	\$ 810.00	2,592.00
Santambrogio,Juan	Executive Director	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 810.00	1,134.00
Santambrogio,Juan	Executive Director	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio,Juan	Executive Director	21-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan,PR to Atlanta, GA	3.50	\$ 405.00	1,417.50
Santos,Marhelich	Senior	21-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	8.10	\$ 222.50	1,802.25
Tague,Robert	Senior Manager	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 720.00	1,008.00
Tague,Robert	Senior Manager	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	21-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	21-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL (includes layover)	8.20	\$ 360.00	2,952.00
Good JR,Clark E	Manager	22-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	22-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Good JR,Clark E	Manager	22-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	22-Feb-19	T3 - Long-Term Projections	Analyze information on TRS freeze for team as part of larger analysis of TRS freeze component impacts	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	22-Feb-19	T3 - Long-Term Projections	Participate in a call with C Good (EY) and S Levy (EY) concerning updated decrements reflecting TRS freeze	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	22-Feb-19	T3 - Creditor Mediation Support	Participate in a call with C Good (EY), S Levy (EY), C Nichols (EY), T Stricklin (EY), C Kane (EY) and K Riggins (EY) regarding updates to breakdown of TRS freeze components, claim related costs for ERS and associated participant impacts, PREPA and other system data updates, and general outstanding project status updates	0.90	\$ 519.00	467.10
Hurtado,Sergio Danilo	Senior	22-Feb-19	T3 - Creditor Mediation Support	Review agency inventory listing for grouping purposes	1.60	\$ 445.00	712.00
Kane,Collin	Senior	22-Feb-19	T3 - Creditor Mediation Support	Participate in a call with C Good (EY), S Levy (EY), C Nichols (EY), T Stricklin (EY), C Kane (EY) and K Riggins (EY) regarding updates to breakdown of TRS freeze components, claim related costs for ERS and associated participant impacts, PREPA and other system data updates, and general outstanding project status updates	0.90	\$ 405.00	364.50
Levy,Sheva R	Partner/Principal	22-Feb-19	T3 - Creditor Mediation Support	Participate in a call with C Good (EY) and S Levy (EY) concerning updated decrements reflecting TRS freeze	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	22-Feb-19	T3 - Creditor Mediation Support	Participate in a call with C Good (EY), S Levy (EY), C Nichols (EY), T Stricklin (EY), C Kane (EY) and K Riggins (EY) regarding updates to breakdown of TRS freeze components, claim related costs for ERS and associated participant impacts, PREPA and other system data updates, and general outstanding project status updates	0.90	\$ 721.00	648.90
Malhotra,Gaurav	Partner/Principal	22-Feb-19	T3 - Long-Term Projections	Review of 40 year cash flows and hypothetical recoveries under alternate scenarios	2.90	\$ 870.00	2,523.00
Neziroski,David	Staff	22-Feb-19	T3 - Fee Applications / Retention	Prepare final December fee application	3.20	\$ 245.00	784.00
Nichols,Carly	Manager	22-Feb-19	T3 - Creditor Mediation Support	Participate in a call with C Good (EY), S Levy (EY), C Nichols (EY), T Stricklin (EY), C Kane (EY) and K Riggins (EY) regarding updates to breakdown of TRS freeze components, claim related costs for ERS and associated participant impacts, PREPA and other system data updates, and general outstanding project status updates	0.90	\$ 519.00	467.10

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Riggins, Kyle	Senior	22-Feb-19	T3 - Creditor Mediation Support	Participate in a call with C Good (EY), S Levy (EY), C Nichols (EY), T Stricklin (EY), C Kane (EY) and K Riggins (EY) regarding updates to breakdown of TRS freeze components, claim related costs for ERS and associated participant impacts, PREPA and other system data updates, and general outstanding project status updates.	0.90	\$ 405.00	364.50
Santambrogio, Juan	Executive Director	22-Feb-19	T3 - Plan of Adjustment	REDACTED	3.30	\$ 810.00	2,673.00
Stricklin, Todd	Senior	22-Feb-19	T3 - Creditor Mediation Support	Participate in a call with C Good (EY), S Levy (EY), C Nichols (EY), T Stricklin (EY), C Kane (EY) and K Riggins (EY) regarding updates to breakdown of TRS freeze components, claim related costs for ERS and associated participant impacts, PREPA and other system data updates, and general outstanding project status updates.	0.90	\$ 405.00	364.50
Stricklin, Todd	Senior	22-Feb-19	T3 - Long-Term Projections	Review the PREPA fiscal plan drafts in preparation for follow up projects related to pension	0.30	\$ 405.00	121.50
Malhotra, Gaurav	Partner/Principal	24-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 870.00	783.00
Santambrogio, Juan	Executive Director	24-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 810.00	1,053.00
Santambrogio, Juan	Executive Director	24-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 810.00	891.00
Tague, Robert	Senior Manager	24-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	24-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Good JR, Clark E	Manager	25-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 519.00	986.10
Hurtado, Sergio Danilo	Senior	25-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Charlotte, NC to San Juan, PR	10.00	\$ 222.50	2,225.00
Kane, Collin	Senior	25-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Malhotra, Gaurav	Partner/Principal	25-Feb-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), G Malhotra (EY), PJT, Citi and Proskauer teams to discuss preliminary cash flow projections for 40 year.	0.50	\$ 870.00	435.00
Malhotra, Gaurav	Partner/Principal	25-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 870.00	1,044.00
Malhotra, Gaurav	Partner/Principal	25-Feb-19	T3 - Long-Term Projections	Review draft section 211 report	0.90	\$ 870.00	783.00
Malhotra, Gaurav	Partner/Principal	25-Feb-19	T3 - Long-Term Projections	Review 40 year cash flows and hypothetical recoveries under alternate scenarios	2.30	\$ 870.00	2,001.00
Neziroski, David	Staff	25-Feb-19	T3 - Fee Applications / Retention	Prepare exhibit c for December fee application	0.90	\$ 245.00	220.50
Nichols, Carly	Manager	25-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 519.00	1,505.10
Santambrogio, Juan	Executive Director	25-Feb-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), G Malhotra (EY), PJT, Citi and Proskauer teams to discuss preliminary cash flow projections for 40 year.	0.50	\$ 810.00	405.00
Santambrogio, Juan	Executive Director	25-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 810.00	1,458.00
Santambrogio, Juan	Executive Director	25-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, PR	3.50	\$ 405.00	1,417.50
Stricklin, Todd	Senior	25-Feb-19	T3 - Long-Term Projections	Review 2013 PREPA valuation report with all takeover information received to compile notes pursuant to developing benefit projection comparisons pre and post plan freeze	2.50	\$ 405.00	1,012.50
Tague, Robert	Senior Manager	25-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	25-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Good JR, Clark E	Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR, Clark E	Manager	26-Feb-19	T3 - Long-Term Projections	Analyze DC conversions for system 2000 including appropriateness of conversion technique for retirement/termination decrements in pre and post ERS freeze claim runs	1.80	\$ 519.00	934.20
Good JR, Clark E	Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 519.00	622.80
Good JR, Clark E	Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 519.00	934.20
Good JR, Clark E	Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR, Clark E	Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90

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Good JR,Clark E	Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Kane,Collin	Senior	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 405.00	769.50
Kane,Collin	Senior	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Mullins,Daniel R	Executive Director	26-Feb-19	T3 - Long-Term Projections	Conduct additional Tax Expenditure Report Research to include in report assessment	0.40	\$ 810.00	324.00
Neziroski,David	Staff	26-Feb-19	T3 - Fee Applications / Retention	Finalize December fee application	4.30	\$ 245.00	1,053.50
Nichols,Carly	Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.00	\$ 519.00	519.00
Nichols,Carly	Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Riggins,Kyle	Senior	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Stricklin,Todd	Senior	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.00	\$ 405.00	405.00
Tague,Robert	Senior Manager	26-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Good JR,Clark E	Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	Perform calculation to adjust the Act 1 disability provisions to accrue correctly for ERS freeze calculations	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	Perform calculation to adjust the j/s benefits to properly value the free death benefit protection prior to the ERS freeze for ERS freeze calculations	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	Perform calculation to adjust the occupational / non occupational split of disability and death benefits for Act 1 participants due in ERS freeze calculations	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	Perform calculation to apply correct actuarial reduction factors in termination decrements (separately for high risk and non high risk) based on retirement age commencing for act 1 participants as part of ERS freeze calculations	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	Perform calculation to isolate medical from other bonuses due to differences in beneficiary treatment for ERS freeze claim calculation	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	Perform calculation to recode the form of payment consistently (as it relates to sys 2000 payments) with the retirement decrement and adjusted baseline for ERS freeze calculations	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	Perform calculation to separate out disability benefit calculations by act due to slight differences in benefit for ERS freeze calculations	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	27-Feb-19	T3 - Long-Term Projections	Perform calculations to adjust ERS act 447 termination benefits to properly calculate reduction factors and split between police and other groups	0.90	\$ 519.00	467.10
Levy,Sheva R	Partner/Principal	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Malhotra,Gaurav	Partner/Principal	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 870.00	1,131.00
Malhotra,Gaurav	Partner/Principal	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 870.00	1,392.00
Malhotra,Gaurav	Partner/Principal	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 870.00	783.00
Malhotra,Gaurav	Partner/Principal	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 870.00	609.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Malhotra,Gaurav	Partner/Principal	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 870.00	1,566.00
Malhotra,Gaurav	Partner/Principal	27-Feb-19	T3 - Fee Applications / Retention	Review of November and December invoices	1.40	\$ 870.00	1,218.00
Malhotra,Gaurav	Partner/Principal	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 870.00	696.00
Mullins,Daniel R	Executive Director	27-Feb-19	T3 - Long-Term Projections	Work on editing and finalizing draft text with appendix for tax expenditure report	3.20	\$ 810.00	2,592.00
Neziroski,David	Staff	27-Feb-19	T3 - Fee Applications / Retention	Review exhibit D for March fee application	3.60	\$ 245.00	882.00
Santambrogio,Juan	Executive Director	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 810.00	1,053.00
Tague,Robert	Senior Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	27-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Cumbe,Andrew W.	Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 519.00	778.50
Good JR,Clark E	Manager	28-Feb-19	T3 - Long-Term Projections	Perform analysis of cumulative changes to ERS runs to include in summary document	1.10	\$ 519.00	570.90
Hurtado,Sergio Danilo	Senior	28-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Bogota Columbia (alternative travel)	4.00	\$ 222.50	890.00
Levy,Sheva R	Partner/Principal	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Maciejewski,Brigid Jean	Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 595.00	476.00
Maciejewski,Brigid Jean	Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 595.00	714.00
Malhotra,Gaurav	Partner/Principal	28-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	5.00	\$ 435.00	2,175.00
Malhotra,Gaurav	Partner/Principal	28-Feb-19	T3 - Long-Term Projections	Review 40 year cash flows and hypothetical recoveries under alternate scenarios	2.40	\$ 870.00	2,088.00
Malhotra,Gaurav	Partner/Principal	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 870.00	1,914.00
Malhotra,Gaurav	Partner/Principal	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 870.00	2,523.00
Mullins,Daniel R	Executive Director	28-Feb-19	T3 - Long-Term Projections	Complete additional edits of draft tax expenditure report text analysis	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	28-Feb-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	3.50	\$ 405.00	1,417.50
Stricklin,Todd	Senior	28-Feb-19	T3 - Long-Term Projections	Prepare preliminary exhibit for PREPA benefit projections with notes on outstanding receivables for additional analysis	0.90	\$ 405.00	364.50
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	28-Feb-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Burr,Jeremy	Senior	1-Mar-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss follow-up requirements for additional large agency meetings and revisions to letter regarding Municipal Improvement fund resolutions	0.70	\$ 445.00	311.50
Burr,Jeremy	Senior	1-Mar-19	T3 - Long-Term Projections	Review and provide feedback on the FOMB letter to the Gov't regarding the Joint Resolutions appropriating municipal improvement funds	0.80	\$ 445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	1-Mar-19	T3 - Plan of Adjustment	Begin working on linking liquidity profile to fiscal plan as part of plan of adjustment process.	2.40	\$ 870.00	2,088.00
Chepenik,Adam Brandon	Partner/Principal	1-Mar-19	T3 - Long-Term Projections	Edit response to legislature's Letter on the municipal improvement fund	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	1-Mar-19	T3 - Long-Term Projections	Participate in call with D. Barrett (Ankura) and A. Chepenik (EY) to discuss ERS pension system and long-term cuts.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	1-Mar-19	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and A. Chepenik (EY) to discuss liquidity analysis required as part of the plan of adjustment	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	1-Mar-19	T3 - Plan of Adjustment	Review Duff & Phelps liquidity report.	1.90	\$ 870.00	1,653.00
Good JR,Clark E	Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	1-Mar-19	T3 - Long-Term Projections	Review PREPA information provide to FOMB related to pension	0.40	\$ 519.00	207.60
Levy,Sheva R	Partner/Principal	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Maciejewski,Brigid Jean	Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 595.00	178.50
Maciejewski,Brigid Jean	Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 595.00	892.50
Maciejewski,Brigid Jean	Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 595.00	773.50
Maciejewski,Brigid Jean	Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 595.00	952.00
Maciejewski,Brigid Jean	Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 595.00	714.00
Malhotra,Gaurav	Partner/Principal	1-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL	6.00	\$ 435.00	2,610.00
Malhotra,Gaurav	Partner/Principal	1-Mar-19	T3 - Creditor Mediation Support	Review updated term sheets in advance of meetings in PR	2.80	\$ 870.00	2,436.00
Malhotra,Gaurav	Partner/Principal	1-Mar-19	T3 - Creditor Mediation Support	Review outstanding claims filed by retirees	0.50	\$ 870.00	435.00
Malhotra,Gaurav	Partner/Principal	1-Mar-19	T3 - Creditor Mediation Support	Review distribution of pension cuts by age category	0.80	\$ 870.00	696.00
Malhotra,Gaurav	Partner/Principal	1-Mar-19	T3 - Long-Term Projections	Review agency opportunities for potential cost savings	1.20	\$ 870.00	1,044.00
Malhotra,Gaurav	Partner/Principal	1-Mar-19	T3 - Creditor Mediation Support	Review labor and COR analytics in advance of meetings in PR	1.60	\$ 870.00	1,392.00
Malhotra,Gaurav	Partner/Principal	1-Mar-19	T3 - Creditor Mediation Support	Review healthcare impact on overall fiscal plan	0.50	\$ 870.00	435.00
Neziroski,David	Staff	1-Mar-19	T3 - Fee Applications / Retention	Continue to prepare exhibit D for January fee application	3.10	\$ 245.00	759.50
Panagiotakis,Sofia	Senior Manager	1-Mar-19	T3 - Long-Term Projections	Prepare list of the risks to the Fiscal Plan based on the large agency meetings.	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	1-Mar-19	T3 - Long-Term Projections	Review FOMB's response to House Speaker and the Government regarding the municipal improvement fund.	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	1-Mar-19	T3 - Long-Term Projections	Review government's letter on the municipal improvement fund	0.30	\$ 720.00	216.00
Panagiotakis,Sofia	Senior Manager	1-Mar-19	T3 - Long-Term Projections	Revise the FOMB's response to the House Speaker regarding municipal improvement fund	0.50	\$ 720.00	360.00
Santambrogio,Juan	Executive Director	1-Mar-19	T3 - Long-Term Projections	Analyze updated TRS projected paygo payments prepared by Milliman	0.70	\$ 810.00	567.00
Santambrogio,Juan	Executive Director	1-Mar-19	T3 - Long-Term Projections	Compare Milliman TRS paygo projections to projections in certified fiscal plan	0.80	\$ 810.00	648.00
Santambrogio,Juan	Executive Director	1-Mar-19	T3 - Plan of Adjustment	REDACTED	1.90	\$ 810.00	1,539.00
Santambrogio,Juan	Executive Director	1-Mar-19	T3 - Plan of Adjustment	REDACTED	3.10	\$ 810.00	2,511.00
Santambrogio,Juan	Executive Director	1-Mar-19	T3 - Long-Term Projections	Prepare summary analysis including all relevant pension paygo projections information	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	1-Mar-19	T3 - Long-Term Projections	Review information on pension beneficiaries by locator	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	1-Mar-19	T3 - Long-Term Projections	Review pension implementation meeting agenda	0.30	\$ 810.00	243.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 720.00	1,296.00
Tague,Robert	Senior Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	1-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	1-Mar-19	T3 - Plan of Adjustment	Participate in call with R. Tague (EY) and A. Chepenik (EY) to discuss liquidity analysis required as part of the plan of adjustment	0.40	\$ 720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	2-Mar-19	T3 - Plan of Adjustment	Research liquidity calculation report on account balances	2.40	\$ 870.00	2,088.00
Chepenik,Adam Brandon	Partner/Principal	3-Mar-19	T3 - Plan of Adjustment	Research GAAP methodology requirements on reserve requirement.	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	3-Mar-19	T3 - Creditor Mediation Support	Research accounting treatment for loss reserve calculations upon request from M. Bienenstock (Proskauer).	2.10	\$ 870.00	1,827.00
Good JR,Clark E	Manager	3-Mar-19	T3 - Creditor Mediation Support	Identify runs needed to complete K Rifkind (FOMB) request for additional pension scenarios	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	3-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	3-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	3-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Levy,Sheva R	Partner/Principal	3-Mar-19	T3 - Creditor Mediation Support	Review initial information provided related to PREPA-ERS	0.40	\$ 721.00	288.40
Santambrogio,Juan	Executive Director	3-Mar-19	T3 - Plan of Adjustment	REDACTED	0.60	\$ 810.00	486.00
Chepenik,Adam Brandon	Partner/Principal	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	4-Mar-19	T3 - Creditor Mediation Support	Research loss reserve treatment alternatives	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	4-Mar-19	T3 - Plan of Adjustment	Finalize assessment for consideration of existing cash balances	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	4-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Baltimore, MD to San Juan, PR	5.00	\$ 435.00	2,175.00
Day,Timothy Sean	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Dougherty,Ryan Curran	Senior	4-Mar-19	T3 - Long-Term Projections	Review follow up questions on Corrections with McKinsey to ensure fiscal plan and budget alignment	0.80	\$ 445.00	356.00
Good JR,Clark E	Manager	4-Mar-19	T3 - Long-Term Projections	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	4-Mar-19	T3 - Long-Term Projections	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR,Clark E	Manager	4-Mar-19	T3 - Long-Term Projections	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	4-Mar-19	T3 - Long-Term Projections	Verify scaling factors are consistent with revised fiscal plan calculation:	0.40	\$ 519.00	207.60
Levy,Sheva R	Partner/Principal	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 721.00	1,225.70
Malhotra,Gaurav	Partner/Principal	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 870.00	696.00
Moran-Eserski,Javier	Senior	4-Mar-19	T3 - Plan of Adjustment	Review an overview of PROMESA by the Congressional Research Services to understand FOMB role and responsibilities	2.20	\$ 445.00	979.00
Moran-Eserski,Javier	Senior	4-Mar-19	T3 - Plan of Adjustment	Review Mercatus Research report to understand the origins of the Puerto Rico fiscal crisis	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	4-Mar-19	T3 - Plan of Adjustment	Review the October 23, 2018 Fiscal Plan to understand the commonwealth's current situation and the changes being proposed by the government/FOMB	3.60	\$ 445.00	1,602.00
Neziroski,David	Staff	4-Mar-19	T3 - Fee Applications / Retention	Continue to prepare exhibit D for January fee application	3.70	\$ 245.00	906.50
Panagiotakis,Sofia	Senior Manager	4-Mar-19	T3 - Plan of Adjustment	Draft memo reviewing procedures and identifying changes to methodology or approach to fiscal plan.	2.40	\$ 720.00	1,728.00
Panagiotakis,Sofia	Senior Manager	4-Mar-19	T3 - Plan of Adjustment	Participate in meeting with J. Santambrogio (EY), R. Tague (EY) and S Panagiotakis (EY) to discuss limitations of the Duff & Phelps report	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	4-Mar-19	T3 - Plan of Adjustment	Review the Duff & Phelps report summarizing PR CW bank accounts.	1.70	\$ 720.00	1,224.00
Riggins,Kyle	Senior	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Riggins,Kyle	Senior	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Riggins,Kyle	Senior	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Riggins,Kyle	Senior	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Santambrogio,Juan	Executive Director	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 810.00	243.00
Santambrogio,Juan	Executive Director	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 810.00	1,377.00
Santambrogio,Juan	Executive Director	4-Mar-19	T3 - Plan of Adjustment	REDACTED	2.30	\$ 810.00	1,863.00
Santambrogio,Juan	Executive Director	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 810.00	648.00
Santambrogio,Juan	Executive Director	4-Mar-19	T3 - Plan of Adjustment	Participate in meeting with J. Santambrogio (EY) and R. Tague (EY) to discuss limitations of the Duff & Phelps report.	0.90	\$ 810.00	729.00
Tague,Robert	Senior Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	4-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	4-Mar-19	T3 - Plan of Adjustment	Participate in meeting with J. Santambrogio (EY) and R. Tague (EY) to discuss limitations of the Duff & Phelps report.	0.90	\$ 720.00	648.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Berk,Adam S.	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Burr,Jeremy	Senior	5-Mar-19	T3 - Long-Term Projections	Participate in call with A. Chepenik (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the SRF funds included in the FP	0.90	\$ 445.00	400.50
Burr,Jeremy	Senior	5-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY), S. Panagiotakis (EY), and A. Chepenik (EY) to discuss SRF allocations and fiscal plan surpluses.	0.70	\$ 445.00	311.50
Burr,Jeremy	Senior	5-Mar-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), C Robles (FOMB), S Rodriguez (FOMB) and J Burr (EY) to discuss headcount reductions in FY19 and budget availability	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	5-Mar-19	T3 - Long-Term Projections	Prepare follow-up responses for SRFs outstanding to support FOMB FP decisions on surpluses	1.30	\$ 445.00	578.50
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Plan of Adjustment	Evaluate pension system diligence data provided	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Plan of Adjustment	Finalize responses on various account provisioning techniques for loss provisioning for M. Bienenstock (Proskauer) review and consideration.	2.40	\$ 870.00	2,088.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), K. Rifkind (FOMB), J. Santambrogio (EY), A. Chepenik (EY), E. Trigo (O'Neill), P. Pierluisi (O'Neill) to discuss FAM allocation and forecast.	1.80	\$ 870.00	1,566.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Plan of Adjustment	Participate in all with A. Chepenik (EY), J. Santambrogio (EY), J. Palmadesso (EY), and D. D'Amelio (EY) to discuss monoline treatment for loss provisioning.	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Long-Term Projections	Participate in call with A. Chepenik (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the SRF funds included in the FP	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY), S. Panagiotakis (EY), and A. Chepenik (EY) to discuss SRF allocations and fiscal plan surpluses.	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	Participate in call with R. Tague (EY) and A. Chepenik (EY) to discuss creditor negotiations.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), A. Chepenik (EY) to discuss joint resolution actions and alternatives on long-term forecast.	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Long-Term Projections	Research FAM allocations in preparation for responding to N. Jaresko (FOMB) question.	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	5-Mar-19	T3 - Plan of Adjustment	Update comments on cash balances based on feedback.	0.60	\$ 870.00	522.00
D'Amelio,Dana	Partner/Principal	5-Mar-19	T3 - Plan of Adjustment	Participate in all with A. Chepenik (EY), J. Santambrogio (EY), J. Palmadesso (EY), and D. D'Amelio (EY) to discuss monoline treatment for loss provisioning.	0.90	\$ 870.00	783.00
Day,Timothy Sean	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Dougherty,Ryan Curran	Senior	5-Mar-19	T3 - Long-Term Projections	Analyze SRF requests to release prior year frozen funds in light of fiscal plan objectives.	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	5-Mar-19	T3 - Long-Term Projections	Prepare draft of surplus analysis for FY19.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	5-Mar-19	T3 - Long-Term Projections	Review request to determine SRF surplus in Fiscal Plan	0.90	\$ 445.00	400.50
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 519.00	622.80
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 721.00	1,225.70
Levy,Sheva R	Partner/Principal	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 721.00	1,009.40
Moran-Eserski,Javier	Senior	5-Mar-19	T3 - Plan of Adjustment	Review EY's Puerto Rico Case Study to understand the decline of the economy and Hurricane Maria's updates	1.40	\$ 445.00	623.00
Moran-Eserski,Javier	Senior	5-Mar-19	T3 - Plan of Adjustment	Review FOMB FY18 budget considerations to understand spending analysis as it relates to working capital and minimum cash requirements	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	5-Mar-19	T3 - Plan of Adjustment	Review Kobre & Kim's independent investigative report to understand the facts contributing to the fiscal crisis and the issuance of debt	3.70	\$ 445.00	1,646.50
Moran-Eserski,Javier	Senior	5-Mar-19	T3 - Plan of Adjustment	Review the final budget presentation for FY19 to understand the budget for the general fund and component units	1.20	\$ 445.00	534.00
Neziroski,David	Staff	5-Mar-19	T3 - Fee Applications / Retention	Prepare word fee statement for January	1.10	\$ 245.00	269.50
Nichols,Carly	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Nichols,Carly	Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 519.00	1,401.30
Palmadesso,Jeff	Partner/Principal	5-Mar-19	T3 - Plan of Adjustment	Participate in all with A. Chepenik (EY), J. Santambrogio (EY), J. Palmadesso (EY), and D. D'Amelio (EY) to discuss monoline treatment for loss provisioning.	0.90	\$ 870.00	783.00
Panagiotakis,Sofia	Senior Manager	5-Mar-19	T3 - Long-Term Projections	Participate in call with A. Chepenik (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the SRF funds included in the FP	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	5-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY), S. Panagiotakis (EY), and A. Chepenik (EY) to discuss SRF allocations and fiscal plan surpluses.	0.70	\$ 720.00	504.00
Riggins,Kyle	Senior	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 405.00	607.50
Santambrogio,Juan	Executive Director	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio,Juan	Executive Director	5-Mar-19	T3 - Long-Term Projections	REDACTED	1.70	\$ 810.00	1,377.00
Santambrogio,Juan	Executive Director	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 810.00	1,053.00
Santambrogio,Juan	Executive Director	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 810.00	1,458.00
Santambrogio,Juan	Executive Director	5-Mar-19	T3 - Plan of Adjustment	REDACTED	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	5-Mar-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), K. Rifkind (FOMB), J. Santambrogio (EY), A. Chepenik (EY), E. Trigo (O'Neill), P. Pierluisi (O'Neill) to discuss FAM allocation and forecast.	1.80	\$ 810.00	1,458.00
Santambrogio,Juan	Executive Director	5-Mar-19	T3 - Plan of Adjustment	Participate in all with A. Chepenik (EY), J. Santambrogio (EY), J. Palmadesso (EY), and D. D'Amelio (EY) to discuss monoline treatment for loss provisioning.	0.90	\$ 810.00	729.00
Santambrogio,Juan	Executive Director	5-Mar-19	T3 - Plan of Adjustment	Review Duff and Phelps analysis of bank accounts as of June 30, 2018, including determination of restrictions	1.40	\$ 810.00	1,134.00
Stricklin,Todd	Senior	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 405.00	486.00
Stricklin,Todd	Senior	5-Mar-19	T3 - Long-Term Projections	Continue to develop the model for PREPA pre and post change benefit projections pursuant to developing a strawman and heat map illustration	1.80	\$ 405.00	729.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00

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Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	5-Mar-19	T3 - Creditor Mediation Support	Participate in call with R. Tague (EY) and A. Chepenik (EY) to discuss creditor negotiations.	0.40	\$ 720.00	288.00
Berk,Adam S.	Partner/Principal	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Burr,Jeremy	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss surplus analysis in the fiscal plan	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with R Dougherty (EY) and J Burr (EY) to discuss IFCU surplus in the Fiscal Plan as well as other sources of revenue not flowing through the CW budget	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with R Dougherty (EY) and J Burr (EY) to discuss surplus analysis by fund type and related revenue source in the Fiscal Plan	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with R. Dougherty (EY), S. Panagiotakis (EY) and J. Burr (EY) to discuss the analysis to identify which fund types in the FP generate a surplus or deficit	2.20	\$ 445.00	979.00
Burr,Jeremy	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with S Hurtado (EY) and J Burr (EY) to discuss surplus analysis of SRF's and agency specific laws	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	6-Mar-19	T3 - Long-Term Projections	Prepare a summary of the 203 report to compare against the Base Cero information received from the FY19 budget process to support surplus related decisions.	0.80	\$ 445.00	356.00
Burr,Jeremy	Senior	6-Mar-19	T3 - Long-Term Projections	Review current data to prepare an agenda with questions for a meeting with Hacienda regarding SRF controls and cash balances	0.90	\$ 445.00	400.50
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	T3 - Long-Term Projections	Draft bullets to respond to Bond Buyer inquiry on pension treatment in fiscal plan.	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	T3 - Long-Term Projections	Participate in Tax Expenditure Report review with D Mullins (EY), A Chepenik (EY), J Mackie (EY), J Santambrogio (EY), C Robles (FOMB)	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	T3 - Plan of Adjustment	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss cash and liquidity forecast in preparation for plan of adjustment preparations.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	T3 - Long-Term Projections	Participate in fiscal plan update meeting with N. Jaresko (FOMB), S. Negron (FOMB), B. Chappouis (McKinsey), T. Duvall (McKinsey), S. O'Roarke (McKinsey), J. Davis (McKinsey), O Shah (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), and other McKinsey and FOMB staff	1.80	\$ 870.00	1,566.00
Chepenik,Adam Brandon	Partner/Principal	6-Mar-19	T3 - Long-Term Projections	Research GASB treatment for SRF forecast in response to question from N. Jaresko (FOMB)	0.40	\$ 870.00	348.00
Day,Timothy Sean	Manager	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 519.00	1,089.90
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with R Dougherty (EY) and J Burr (EY) to discuss IFCU surplus in the Fiscal Plan as well as other sources of revenue not flowing through the CW budget	0.40	\$ 445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with R Dougherty (EY) and J Burr (EY) to discuss surplus analysis by fund type and related revenue source in the Fiscal Plan	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with R. Dougherty (EY), S. Panagiotakis (EY) and J. Burr (EY) to discuss the analysis to identify which fund types in the FP generate a surplus or deficit	2.20	\$ 445.00	979.00
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Update bridge file to adjust for items that are netting.	0.70	\$ 445.00	311.50
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Update draft surplus analysis for FY19 to allocated measures	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Update draft surplus analysis for FY19 to reverse budget adjustments	1.90	\$ 445.00	845.50
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Update draft surplus analysis to account for intergovernmental flows	1.70	\$ 445.00	756.50
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Update draft surplus analysis to apply revenue adjustments	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	6-Mar-19	T3 - Long-Term Projections	Update draft surplus analysis to map federal funds movements	1.20	\$ 445.00	534.00
Hurtado,Sergio Danilo	Senior	6-Mar-19	T3 - Long-Term Projections	Analyze SRF actual data for FY18 and FY19 for surplus analysis	1.90	\$ 445.00	845.50
Hurtado,Sergio Danilo	Senior	6-Mar-19	T3 - Long-Term Projections	Analyze SRF budget data for FY18 and FY19 for surplus analysis	2.10	\$ 445.00	934.50
Hurtado,Sergio Danilo	Senior	6-Mar-19	T3 - Long-Term Projections	Participate in call with S Hurtado (EY) and J Burr (EY) to discuss surplus analysis of SRF's and agency specific laws	0.40	\$ 445.00	178.00
Hurtado,Sergio Danilo	Senior	6-Mar-19	T3 - Long-Term Projections	Review SRF 203 and Base Cero reports for FP surplus analysis	1.60	\$ 445.00	712.00
Levy,Sheva R	Partner/Principal	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Mackie,James	Executive Director	6-Mar-19	T3 - Long-Term Projections	Participate in Tax Expenditure Report review with D Mullins (EY), A Chepenik (EY), J Mackie (EY), J Santambrogio (EY), C Robles (FOMB)	0.90	\$ 810.00	729.00
Malhotra,Gaurav	Partner/Principal	6-Mar-19	T3 - Plan of Adjustment	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss cash and liquidity forecast in preparation for plan of adjustment preparations.	0.40	\$ 870.00	348.00
Moran-Eserski,Javier	Senior	6-Mar-19	T3 - Plan of Adjustment	Draft a section for the analysis of pensions report to include how PayGo obligations would be paid in a year of surplus	2.70	\$ 445.00	1,201.50
Moran-Eserski,Javier	Senior	6-Mar-19	T3 - Plan of Adjustment	Review Puerto Rico Mediation Session Briefing Material to understand the key concerns on the current liquidity situation and the complexity of the debt	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	6-Mar-19	T3 - Long-Term Projections	Review the report on the analysis of pensions in accordance with section 211 of PROMESA to understand the ongoing changes to the pension system	2.20	\$ 445.00	979.00
Mullins,Daniel R	Executive Director	6-Mar-19	T3 - Long-Term Projections	Prepare for call with FOMB regarding tax expender report short-comings	1.10	\$ 810.00	891.00
Neziroski,David	Staff	6-Mar-19	T3 - Fee Applications / Retention	Prepare exhibit C for January's fee application	0.70	\$ 245.00	171.50
Nichols,Carly	Manager	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Nichols,Carly	Manager	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Nichols,Carly	Manager	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Panagiotakis,Sofia	Senior Manager	6-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss the SRF analysis requested by the FOMB.	0.70	\$ 720.00	504.00
Panagiotakis,Sofia	Senior Manager	6-Mar-19	T3 - Long-Term Projections	Participate in call with R. Dougherty (EY), S. Panagiotakis (EY) and J. Burr (EY) to discuss the analysis to identify which fund types in the FP generate a surplus or deficit.	2.20	\$ 720.00	1,584.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Riggins, Kyle	Senior	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 405.00	162.00
Santambrogio, Juan	Executive Director	6-Mar-19	T3 - Long-Term Projections	REDACTED	2.40	\$ 810.00	1,944.00
Santambrogio, Juan	Executive Director	6-Mar-19	T3 - Long-Term Projections	REDACTED	1.60	\$ 810.00	1,296.00
Santambrogio, Juan	Executive Director	6-Mar-19	T3 - Long-Term Projections	Participate in Tax Expenditure Report review with D Mullins (EY), A Chepenik (EY), J Mackie (EY), J Santambrogio (EY), C Robles (FOMB)	0.90	\$ 810.00	729.00
Santambrogio, Juan	Executive Director	6-Mar-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY) and J Burr (EY) to discuss surplus analysis in the fiscal plan	0.40	\$ 810.00	324.00
Santambrogio, Juan	Executive Director	6-Mar-19	T3 - Long-Term Projections	Participate in fiscal plan update meeting with N. Jaresko (FOMB), S. Negron (FOMB), B. Chappouis (McKinsey), T. Duvall (McKinsey), S. O'Roarke (McKinsey), J. Davis (McKinsey), O Shah (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), and other McKinsey and FOMB staff	1.80	\$ 810.00	1,458.00
Santambrogio, Juan	Executive Director	6-Mar-19	T3 - Long-Term Projections	Review proposed responses to press questions on FOMB pension policy	0.90	\$ 810.00	729.00
Santambrogio, Juan	Executive Director	6-Mar-19	T3 - Long-Term Projections	Review special revenue fund accounting treatment in CAFR and as compared to other municipalities for FP surplus treatment	1.30	\$ 810.00	1,053.00
Stricklin, Todd	Senior	6-Mar-19	T3 - Long-Term Projections	Finalize the preliminary model for PREPA pre and post change benefit projections with summary.	1.50	\$ 405.00	607.50
Tague, Robert	Senior Manager	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 720.00	936.00
Tague, Robert	Senior Manager	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	6-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	6-Mar-19	T3 - Plan of Adjustment	Prepare summary of considerations from review of draft D&P Interim IFAT Report on Title III Bank Accounts.	0.30	\$ 720.00	216.00
Tague, Robert	Senior Manager	6-Mar-19	T3 - Plan of Adjustment	Review draft D&P Interim IFAT Report on Title III Bank Accounts	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	6-Mar-19	T3 - Plan of Adjustment	Review draft summary of observations and considerations related to draft D&P Interim IFAT Report on Title III Bank Accounts prepared for FOMB	0.40	\$ 720.00	288.00
Burr, Jeremy	Senior	7-Mar-19	T3 - Long-Term Projections	Consolidate proposed solutions for SRF surplus to prepare a slide for the SRF surplus analysis deck to be used in FOMB surplus decisions	1.20	\$ 445.00	534.00
Burr, Jeremy	Senior	7-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss the SRF presentation and additional analysis required	0.70	\$ 445.00	311.50
Burr, Jeremy	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare 203 data to Base Cero data comparison slide for the SRF surplus analysis to be used in FOMB surplus decisions	0.40	\$ 445.00	178.00
Burr, Jeremy	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare overview slides for the SRF surplus analysis to be used in FOMB surplus decisions	0.50	\$ 445.00	222.50
Burr, Jeremy	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare key considerations slide for the SRF surplus analysis to be used in FOMB surplus decisions	1.30	\$ 445.00	578.50
Burr, Jeremy	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare presentation template for the SRF analysis highlighting variances to the FP and additional suggestions to manage SRF	1.60	\$ 445.00	712.00
Burr, Jeremy	Senior	7-Mar-19	T3 - Long-Term Projections	Provide a summary of each agencies banking and financial systems to be used in the SRF analysis	0.60	\$ 445.00	267.00
Chepenik, Adam Brandon	Partner/Principal	7-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	3.50	\$ 435.00	1,522.50
Chepenik, Adam Brandon	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Chepenik, Adam Brandon	Partner/Principal	7-Mar-19	T3 - Long-Term Projections	Participate in fiscal plan implementation discussion on revenue projections with G. Madonado (FOMB), McKinsey, Hacienda, and AAFAP.	1.90	\$ 870.00	1,653.00
Chepenik, Adam Brandon	Partner/Principal	7-Mar-19	T3 - Long-Term Projections	Participate in fiscal plan pension implementation discussion with G Madonado (FOMB), McKinsey, AAFAP, ERS, and EY. EY participants include A Chepenik (EY), S Levy (EY), J Santambrogio (EY), R Tague (EY)	1.20	\$ 870.00	1,044.00
Chepenik, Adam Brandon	Partner/Principal	7-Mar-19	T3 - Long-Term Projections	Participate in follow up discussion with E. Rios (Hacienda), F. Pares (Hacienda) and A. Chepenik (EY) to discuss tax expenditure forecast analysis.	0.40	\$ 870.00	348.00
Day, Timothy Sean	Manager	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50

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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Day, Timothy Sean	Manager	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Day, Timothy Sean	Manager	7-Mar-19	T3 - Creditor Mediation Support	Participate in meeting with T Day (EY) and S Levy (EY) to discuss sources of paygo costs reflected in fiscal plan	0.30	\$ 519.00	155.70
Day, Timothy Sean	Manager	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 519.00	934.20
Dougherty, Ryan Curran	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare draft summary slide on surplus analysis results	1.50	\$ 445.00	667.50
Dougherty, Ryan Curran	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare speaking notes on surplus analysis results	0.80	\$ 445.00	356.00
Dougherty, Ryan Curran	Senior	7-Mar-19	T3 - Long-Term Projections	Review and update draft surplus analysis to account for all surplus neutral (net zero) items.	1.80	\$ 445.00	801.00
Dougherty, Ryan Curran	Senior	7-Mar-19	T3 - Long-Term Projections	Update draft summary slide on surplus analysis results based on comments from J Burr (EY)	0.90	\$ 445.00	400.50
Dougherty, Ryan Curran	Senior	7-Mar-19	T3 - Long-Term Projections	Update draft summary slide on surplus analysis results based on comments from S Panagiotakis (EY)	1.10	\$ 445.00	489.50
Dougherty, Ryan Curran	Senior	7-Mar-19	T3 - Long-Term Projections	Update draft analysis on fiscal plan surplus by fund based on comments from J Burr (EY)	0.90	\$ 445.00	400.50
Dougherty, Ryan Curran	Senior	7-Mar-19	T3 - Long-Term Projections	Update draft analysis on fiscal plan surplus by fund based on comments from S Panagiotakis (EY)	1.40	\$ 445.00	623.00
Dougherty, Ryan Curran	Senior	7-Mar-19	T3 - Long-Term Projections	Update draft surplus analysis for non-IFCU SRF revenues and expenditures	1.40	\$ 445.00	623.00
Hurtado, Sergio Danilo	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare summary presentation on SRFs projections	1.80	\$ 445.00	801.00
Hurtado, Sergio Danilo	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare master file containing all relevant SRF budget, actual, law, reporting, fiscal plan, and projections for surplus analysis	3.30	\$ 445.00	1,468.50
Hurtado, Sergio Danilo	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare outline for SRF presentation to be presented to Board	1.20	\$ 445.00	534.00
Hurtado, Sergio Danilo	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare summary analysis of SRF agency details, including reporting, bank, and law	1.70	\$ 445.00	756.50
Kane, Collin	Senior	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Kane, Collin	Senior	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 405.00	121.50
Kane, Collin	Senior	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Levy, Sheva R	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 721.00	360.50
Levy, Sheva R	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy, Sheva R	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy, Sheva R	Partner/Principal	7-Mar-19	T3 - Long-Term Projections	Review of census data provided for PREPA to make sure files have necessary fields	0.30	\$ 721.00	216.30
Levy, Sheva R	Partner/Principal	7-Mar-19	T3 - Long-Term Projections	Participate in fiscal plan pension implementation discussion with G Madonado (FOMB), McKinsey, AAFAF, ERS, and EY. EY participants include A Chepenik (EY), S Levy (EY), J Santambrogio (EY), R Tague (EY)	1.20	\$ 721.00	865.20
Levy, Sheva R	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy, Sheva R	Partner/Principal	7-Mar-19	T3 - Long-Term Projections	Participate in meeting with T Day (EY) and S Levy (EY) to discuss sources of paygo costs reflected in fiscal plan	0.30	\$ 721.00	216.30
Malhotra, Gaurav	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 870.00	435.00
Malhotra, Gaurav	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 870.00	435.00

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Malhotra, Gaurav	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Malhotra, Gaurav	Partner/Principal	7-Mar-19	T3 - Creditor Mediation Support	Review presentation material for FOMB call regarding Committee of Retirees	2.80	\$ 870.00	2,436.00
Moran-Eserski, Javier	Senior	7-Mar-19	T3 - Long-Term Projections	Prepare response to the letter received by the 'Camara de Representantes' with their comments on the VLT letter	2.10	\$ 445.00	934.50
Moran-Eserski, Javier	Senior	7-Mar-19	T3 - Long-Term Projections	Review the VLT consideration letter published by the FOMB to understand the impact that VLT may have in the budgeting and projections in the future	1.30	\$ 445.00	578.50
Neziroski, David	Staff	7-Mar-19	T3 - Fee Applications / Retention	Prepare exhibit B for the January fee application	1.70	\$ 245.00	416.50
Panagiotakis, Sofia	Senior Manager	7-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) to discuss the SRF presentation and additional analysis required.	0.50	\$ 720.00	360.00
Santambrogio, Juan	Executive Director	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 810.00	1,296.00
Santambrogio, Juan	Executive Director	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 810.00	405.00
Santambrogio, Juan	Executive Director	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 810.00	405.00
Santambrogio, Juan	Executive Director	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 810.00	486.00
Santambrogio, Juan	Executive Director	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio, Juan	Executive Director	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 810.00	891.00
Santambrogio, Juan	Executive Director	7-Mar-19	T3 - Long-Term Projections	Participate in fiscal plan pension implementation discussion with G Madonado (FOMB), McKinsey, AAFAP, ERS, and EY. EY participants include A Chepenik (EY), S Levv (EY), J Santambrogio (EY), R Tague (EY)	1.20	\$ 810.00	972.00
Stricklin, Todd	Senior	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.00	\$ 405.00	405.00
Tague, Robert	Senior Manager	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 720.00	360.00
Tague, Robert	Senior Manager	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	7-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	7-Mar-19	T3 - Long-Term Projections	Participate in fiscal plan pension implementation discussion with G Madonado (FOMB), McKinsey, AAFAP, ERS, and EY. EY participants include A Chepenik (EY), S Levv (EY), J Santambrogio (EY), R Tague (EY)	1.20	\$ 720.00	864.00
Burr, Jeremy	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in a meeting with L Olazabal (FOMB) and F Ruiz (Hacienda) to discuss SRF controls and outstanding cash balances held at the TSA	2.80	\$ 445.00	1,246.00
Burr, Jeremy	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), S Hurtado (EY), and R Dougherty (EY) to discuss fiscal plan analysis on the treatment of special revenue funds	0.80	\$ 445.00	356.00
Burr, Jeremy	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and s. Panagiotakis (EY) to discuss the revenue streams and related laws that govern revenue for IFCUs.	0.90	\$ 445.00	400.50
Burr, Jeremy	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss revisions to the FP surplus analysis	0.30	\$ 445.00	133.50
Burr, Jeremy	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), K. Rifkind (FOMB), A. Chepenik (EY), J. Santambrogio (EY), and J. Burr (EY) to discuss SRF forecasting.	0.60	\$ 445.00	267.00
Burr, Jeremy	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), A. Frassica (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY) and R. Dougherty (EY) to discuss the Fiscal plan SRF surplus	1.10	\$ 445.00	489.50

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Burr,Jeremy	Senior	8-Mar-19	T3 - Long-Term Projections	Review data provided by Hacienda on Frozen account balances as of June 30, 2018 as well as budgetary transfers occurring in FY19 to support updated SRF analyses and an FOMB presentation	1.80	\$ 445.00	801.00
Chepenik,Adam Brandon	Partner/Principal	8-Mar-19	T3 - Plan of Adjustment	Analyze cash reporting in preparation for feedback on plan of adjustment.	1.90	\$ 870.00	1,653.00
Chepenik,Adam Brandon	Partner/Principal	8-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), K. Rifkind (FOMB), A. Chepenik (EY), J. Santambrogio (EY), and J. Burr (EY) to discuss SRF forecasting.	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	8-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), A. Frassica (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY) and R. Dougherty (EY) to discuss the Fiscal plan SRF surplus	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	8-Mar-19	T3 - Long-Term Projections	Participate in weekly FOMB Executive Call with Board. Participants included FOMB, Proskauer, Citi, McK, other professionals. EY attendees include R. Tague (EY), A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY).	1.20	\$ 870.00	1,044.00
Day,Timothy Sean	Manager	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Day,Timothy Sean	Manager	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Day,Timothy Sean	Manager	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Dougherty,Ryan Curran	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), S Hurtado (EY), and R Dougherty (EY) to discuss fiscal plan analysis on the treatment of special revenue funds	0.80	\$ 445.00	356.00
Dougherty,Ryan Curran	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss revisions to the FP surplus analysis	0.30	\$ 445.00	133.50
Dougherty,Ryan Curran	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), A. Frassica (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY) and R. Dougherty (EY) to discuss the Fiscal plan SRF surplus	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	8-Mar-19	T3 - Long-Term Projections	Review surplus analysis based on comments from J Santambrogio (EY).	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	8-Mar-19	T3 - Long-Term Projections	Update deck analyzing SRF surplus based on comments from J Santambrogio (EY).	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	8-Mar-19	T3 - Long-Term Projections	Update draft surplus analysis to adjust clawback surplus	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	8-Mar-19	T3 - Long-Term Projections	Update draft surplus analysis to adjust operational deficit	1.20	\$ 445.00	534.00
Hurtado,Sergio Danilo	Senior	8-Mar-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), S Hurtado (EY), and R Dougherty (EY) to discuss fiscal plan analysis on the treatment of special revenue funds	0.80	\$ 445.00	356.00
Hurtado,Sergio Danilo	Senior	8-Mar-19	T3 - Long-Term Projections	Prepare analysis detailing budgets and projected cash flows for largest agencies for SRF presentation	1.80	\$ 445.00	801.00
Hurtado,Sergio Danilo	Senior	8-Mar-19	T3 - Long-Term Projections	Prepare analysis detailing estimated SRF cash balances for largest agencies for SRF presentation	2.10	\$ 445.00	934.50
Hurtado,Sergio Danilo	Senior	8-Mar-19	T3 - Long-Term Projections	Prepare analysis detailing historical actuals, budgets, and projections for largest agencies for SRF presentation	1.60	\$ 445.00	712.00
Hurtado,Sergio Danilo	Senior	8-Mar-19	T3 - Long-Term Projections	Prepare analysis detailing SRF budget breakdown for SRF presentation	1.70	\$ 445.00	756.50
Kane,Collin	Senior	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 405.00	648.00
Levy,Sheva R	Partner/Principal	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Malhotra,Gaurav	Partner/Principal	8-Mar-19	T3 - Long-Term Projections	Participate in weekly FOMB Executive Call with Board. Participants included FOMB, Proskauer, Citi, McK, other professionals. EY attendees include R. Tague (EY), A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY).	1.20	\$ 870.00	1,044.00
Moran-Eserski,Javier	Senior	8-Mar-19	T3 - Plan of Adjustment	Review Component Unit Liquidity for the month of January 2019 repor	1.40	\$ 445.00	623.00
Moran-Eserski,Javier	Senior	8-Mar-19	T3 - Plan of Adjustment	Review the PREPA 13-Week Cash Flow Update as of February 27, 2019	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	8-Mar-19	T3 - Plan of Adjustment	Review the Puerto Rico Department of Treasury Payroll / Headcount Report For the month of January FY19	1.60	\$ 445.00	712.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	8-Mar-19	T3 - Plan of Adjustment	Review the Summary of Bank Account Balances for the Government of Puerto Rico and its Instrumentalities Information as of January 31, 2019	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	8-Mar-19	T3 - Plan of Adjustment	Review the TSA FY 2019 Cash Flow As of February 22, 2019 report	1.10	\$ 445.00	489.50
Neziroski,David	Staff	8-Mar-19	T3 - Fee Applications / Retention	Amend exhibit D per additional comments from R Tague	1.40	\$ 245.00	343.00
Nichols,Carly	Manager	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Panagiotakis,Sofia	Senior Manager	8-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and s. Panagiotakis (EY) to discuss the revenue streams and related laws that govern revenue for IFCUs.	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	8-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss revisions to the FP surplus analysis	0.30	\$ 720.00	216.00
Panagiotakis,Sofia	Senior Manager	8-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), A. Frassica (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY) and R. Dougherty (EY) to discuss the Fiscal plan SRF surplus.	1.10	\$ 720.00	792.00
Santambrogio,Juan	Executive Director	8-Mar-19	T3 - Long-Term Projections	REDACTED	2.60	\$ 810.00	2,106.00
Santambrogio,Juan	Executive Director	8-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), K. Rifkind (FOMB), A. Chepenik (EY), J. Santambrogio (EY), and J. Burr (EY) to discuss SRF forecasting.	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	8-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), A. Frassica (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY) and R. Dougherty (EY) to discuss the Fiscal plan SRF surplus.	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	8-Mar-19	T3 - Long-Term Projections	Participate in weekly FOMB Executive Call with Board. Participants included FOMB, Proskauer, Citi, McK, other professionals. EY attendees include R. Tague (EY), A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY).	1.20	\$ 810.00	972.00
Santambrogio,Juan	Executive Director	8-Mar-19	T3 - Long-Term Projections	Review draft presentation on special revenue fund types and potential issues	1.80	\$ 810.00	1,458.00
Tague,Robert	Senior Manager	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	8-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 720.00	1,008.00
Tague,Robert	Senior Manager	8-Mar-19	T3 - Long-Term Projections	Participate in weekly FOMB Executive Call with Board. Participants included FOMB, Proskauer, Citi, McK, other professionals. EY attendees include R. Tague (EY), A. Chepenik (EY), J. Santambrogio (EY), G. Malhotra (EY).	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	8-Mar-19	T3 - Plan of Adjustment	Prepare revisions to commentary regarding D&P bank account report as requested by Proskauer.	1.10	\$ 720.00	792.00
Burr,Jeremy	Senior	9-Mar-19	T3 - Long-Term Projections	Prepare a spreadsheet listing all SRF laws to be used by legal council to review uses of the SRF surpluses	2.20	\$ 445.00	979.00
Burr,Jeremy	Senior	9-Mar-19	T3 - Long-Term Projections	Prepare summary of data received from Hacienda related to SRF cash balances to be used in FOMB surplus decisions	1.30	\$ 445.00	578.50
Day,Timothy Sean	Manager	9-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Dougherty,Ryan Curran	Senior	9-Mar-19	T3 - Long-Term Projections	Prepare draft list of IFCU revenue streams based on laws.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	9-Mar-19	T3 - Long-Term Projections	Prepare draft list the legal basis on each fund type	0.90	\$ 445.00	400.50
Panagiotakis,Sofia	Senior Manager	9-Mar-19	T3 - Long-Term Projections	Consolidate revenue laws and various revenue streams for IFCUs to send to O'Neill.	0.40	\$ 720.00	288.00
Burr,Jeremy	Senior	10-Mar-19	T3 - Long-Term Projections	Prepare slides summarize the SRF laws by magnitude and fund type (IP, FEE, OI)	2.50	\$ 445.00	1,112.50
Burr,Jeremy	Senior	10-Mar-19	T3 - Long-Term Projections	Update data from Hacienda with fund names and types based on prior information to support outstanding cash balances for SRF for each agency	0.90	\$ 445.00	400.50
Chepenik,Adam Brandon	Partner/Principal	10-Mar-19	T3 - Creditor Mediation Support	Research GASB treatment for insurance recovery values in financial statements.	1.40	\$ 870.00	1,218.00
Day,Timothy Sean	Manager	10-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dougherty,Ryan Curran	Senior	10-Mar-19	T3 - Long-Term Projections	Update SRF surplus deck on categorization, description, and legislation	0.70	\$ 445.00	311.50
Dougherty,Ryan Curran	Senior	10-Mar-19	T3 - Long-Term Projections	Update SRF surplus deck to show additional entities on surplus analysis summary.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	10-Mar-19	T3 - Long-Term Projections	Update SRF surplus deck to show the Commonwealth Reporting structure.	0.80	\$ 445.00	356.00
Dougherty,Ryan Curran	Senior	10-Mar-19	T3 - Long-Term Projections	Update SRF surplus deck to show the agencies ranked in order of largest SRF budget.	1.30	\$ 445.00	578.50
Levy,Sheva R	Partner/Principal	10-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 721.00	1,297.80
Burr,Jeremy	Senior	11-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (McKinsey), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the FY19 SRF deficit analysis.	0.60	\$ 445.00	267.00
Burr,Jeremy	Senior	11-Mar-19	T3 - Long-Term Projections	Participate in working meeting with J. Burr (EY) and S. Panagiotakis (EY) to revise the SRF presentation.	0.80	\$ 445.00	356.00
Burr,Jeremy	Senior	11-Mar-19	T3 - Long-Term Projections	Prepare list of SRF issues to be considered for SRF surplus decisions by the FOMB	1.60	\$ 445.00	712.00
Burr,Jeremy	Senior	11-Mar-19	T3 - Long-Term Projections	Provide follow-up comments on the IFCU and other CU analysis in the SRF considerations deck	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	11-Mar-19	T3 - Long-Term Projections	Prepare comments for the FP and budget work plans describing the FOMB agenda for the next three months to approve and certify a new FP and Budget	1.20	\$ 445.00	534.00
Burr,Jeremy	Senior	11-Mar-19	T3 - Long-Term Projections	Provide comments on the final SRF deck for FOMB decision making support.	2.80	\$ 445.00	1,246.00
Chepenik,Adam Brandon	Partner/Principal	11-Mar-19	T3 - Plan of Adjustment	Continue to review D&P report for additional caveats and consideration	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	11-Mar-19	T3 - Plan of Adjustment	Participate in call with E. Trigo (O'Neill), and A. Chepenik (EY) to discuss cash balances and liquidity.	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	11-Mar-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), A. Chepenik (EY), J. Santambrogio (EY), D. Trigo (O'Neill), JC Garcia (FOMB) to discuss COFIM	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	11-Mar-19	T3 - Creditor Mediation Support	Prepare responses on insurance treatment to M. Bienenstock (Proskauer).	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	11-Mar-19	T3 - Plan of Adjustment	Prepare response to E. Barak (Proskauer) and M. Zerjal (Proskauer) on cash balances for plan of adjustment.	0.90	\$ 870.00	783.00
Day,Timothy Sean	Manager	11-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with T Day (EY), T Stricklin (EY) and S Levy (EY) to discuss data available to replicate PREPA valuation results	0.30	\$ 519.00	155.70
Day,Timothy Sean	Manager	11-Mar-19	T3 - Creditor Mediation Support	Participate in meeting with T Day (EY) and T Stricklin (EY) to discuss available information on PREPA plan and valuation coding within Prova	1.00	\$ 519.00	519.00
Dougherty,Ryan Curran	Senior	11-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (McKinsey), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the FY19 SRF deficit analysis.	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	11-Mar-19	T3 - Long-Term Projections	Participate in meeting with S Rodriguez (FOMB) to discuss ASEM reapportionment.	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	11-Mar-19	T3 - Long-Term Projections	Update SRF surplus deck with updated slides from J Burr (EY)	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	11-Mar-19	T3 - Long-Term Projections	Update SRF surplus deck with IFCU laws and non-IFCU revenue laws.	1.10	\$ 445.00	489.50
Hurtado,Sergio Danilo	Senior	11-Mar-19	T3 - Long-Term Projections	Amend SRF presentation based upon advisor feedback	1.40	\$ 445.00	623.00
Levy,Sheva R	Partner/Principal	11-Mar-19	T3 - Long-Term Projections	Compare updated fiscal plan from AAFAF with refined fiscal plan results to document differences	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	11-Mar-19	T3 - Long-Term Projections	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	11-Mar-19	T3 - Long-Term Projections	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Maciejewski,Brigid Jean	Manager	11-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	8.00	\$ 297.50	2,380.00
Moran-Eserski,Javier	Senior	11-Mar-19	T3 - Plan of Adjustment	Review the revised fiscal plan as submitted to the FOMB on March 10, 2019 to understand the proposed policies	2.10	\$ 445.00	934.50
Moran-Eserski,Javier	Senior	11-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York City, NY to San Juan, PR	4.10	\$ 222.50	912.25
Neziroski,David	Staff	11-Mar-19	T3 - Fee Applications / Retention	Make amendments to the January fee application per A Chepenik's comments	2.30	\$ 245.00	563.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nichols, Carly	Manager	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Nichols, Carly	Manager	11-Mar-19	T3 - Long-Term Projections	Participate in discussion with C Nichols (EY), K Riggins (EY) and S Levy (EY) to discuss updates to TRS valuation results for more recent census data	0.30	\$ 519.00	155.70
Panagiotakis, Sofia	Senior Manager	11-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (McKinsey), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the FY19 SRF deficit analysis.	0.60	\$ 720.00	432.00
Panagiotakis, Sofia	Senior Manager	11-Mar-19	T3 - Long-Term Projections	Participate in working meeting with J. Burr (EY) and S. Panagiotakis (EY) to revise the SRF presentation.	0.80	\$ 720.00	576.00
Panagiotakis, Sofia	Senior Manager	11-Mar-19	T3 - Long-Term Projections	Review Special Revenue Funds presentation to be delivered to FOMB staff	1.10	\$ 720.00	792.00
Pannell, William Winder Thomas	Partner/Principal	11-Mar-19	T3 - Plan of Adjustment	Review of IFAT Report on Title III Bank accounts	2.60	\$ 870.00	2,262.00
Riggins, Kyle	Senior	11-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with C Nichols (EY), K Riggins (EY) and S Levy (EY) to discuss updates to TRS valuation results for more recent census data	0.30	\$ 405.00	121.50
Santambrogio, Juan	Executive Director	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 810.00	1,539.00
Santambrogio, Juan	Executive Director	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 810.00	1,701.00
Santambrogio, Juan	Executive Director	11-Mar-19	T3 - Long-Term Projections	REDACTED	0.80	\$ 810.00	648.00
Santambrogio, Juan	Executive Director	11-Mar-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), A. Chepenik (EY), J. Santambrogio (EY), D. Trigo (O'Neill), JC Garcia (FOMB) to discuss COFIM	0.60	\$ 810.00	486.00
Santos, Marhelich	Senior	11-Mar-19	T3 - Long-Term Projections	Review updates to the latest fiscal plan	0.60	\$ 445.00	267.00
Stricklin, Todd	Senior	11-Mar-19	T3 - Long-Term Projections	REDACTED	1.10	\$ 405.00	445.50
Stricklin, Todd	Senior	11-Mar-19	T3 - Long-Term Projections	REDACTED	1.10	\$ 405.00	445.50
Stricklin, Todd	Senior	11-Mar-19	T3 - Long-Term Projections	REDACTED	0.30	\$ 405.00	121.50
Stricklin, Todd	Senior	11-Mar-19	T3 - Long-Term Projections	REDACTED	1.00	\$ 405.00	405.00
Tague, Robert	Senior Manager	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 720.00	1,008.00
Tague, Robert	Senior Manager	11-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	11-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	5.00	\$ 360.00	1,800.00
Burr, Jeremy	Senior	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY, and FOMB to discuss SRF deficit reduction forecast. EY participants: A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), J Burr (EY), R Doherty (EY), S Hurtado (EY). McKinsey participants: S ORoarke (McKinsey), T Snider (McKinsey), J Davis (McKinsey), A Frassica (McKinsey), R Rivera (McKinsey), S Rodriguez (FOMB), E Trigo (O'Neill), A Nelson (McKinsey)	1.30	\$ 445.00	578.50
Burr, Jeremy	Senior	12-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (McKinsey), A. Nilsson (McKinsey) J. Burr (EY), S. Panagiotakis (EY) and S. Hurtado (EY) to revise the SRF deck.	0.30	\$ 445.00	133.50
Burr, Jeremy	Senior	12-Mar-19	T3 - Long-Term Projections	Participate in working meeting with J. Burr (EY), S. Panagiotakis (EY) and S. Hurtado (EY) to revise the SRF deck.	1.20	\$ 445.00	534.00
Chepenik, Adam Brandon	Partner/Principal	12-Mar-19	T3 - Plan of Adjustment	Provide additional answers to questions asked by E. Barak (Proskauer) and M. Zerial (Proskauer) on bank accounts for plan of adjustment.	0.70	\$ 870.00	609.00
Chepenik, Adam Brandon	Partner/Principal	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY and FOMB to discuss fiscal plan updates. EY participants: A. Chepenik (EY), J. Santambrogio (EY), R. Doherty (EY). McKinsey participants: S. O'Roarke, (McKinsey), T. Snider (McKinsey), J. Davis (McKinsey), A. Frassica (McKinsey) R. Rivera (McKinsey), S. Rodriguez (FOMB), E. Trigo (O'Neill), K. Rifkind (FOMB), A. Wolfe (FOMB), N. Jaresko (FOMB).	2.20	\$ 870.00	1,914.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY, and FOMB to discuss SRF deficit reduction forecast. EY participants: A. Chepenik (EY), S. Panagiotakis (EY), J. Santambrogio (EY), J. Burr (EY), R. Doherty (EY), S. O'Roarke (McKinsey), T. Snider (McKinsey), J. Davis (McKinsey), A. Frassica (McKinsey), R. Rivera (McKinsey) S. Rodriguez (FOMB), E. Trigo (O'Neill), A. Nelson (McKinsey)	1.30	\$ 870.00	1,131.00
Chepenik,Adam Brandon	Partner/Principal	12-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	6.00	\$ 435.00	2,610.00
Chepenik,Adam Brandon	Partner/Principal	12-Mar-19	T3 - Plan of Adjustment	Participate in call with J. York (Conway) and A. Chepenik (EY) to discuss cash analysis.	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	12-Mar-19	T3 - Long-Term Projections	Participate in VLT discussion with stakeholders. Joined by N. Jaresko (FOMB), S. Negron (FOMB), A. Chepenik (EY).	1.10	\$ 870.00	957.00
Day,Timothy Sean	Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Day,Timothy Sean	Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Day,Timothy Sean	Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Dougherty,Ryan Curran	Senior	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY, and FOMB to discuss fiscal plan updates. EY participants: A Chepenik (EY), J Santambrogio (EY), R Dougherty (EY). McKinsey participants: S ORoarke (McKinsey), T Snider (McKinsey), J Davis (McKinsey), A Frassica (McKinsey), R Rivera (McKinsey), S Rodriguez (FOMB), E Trigo (O'Neill), K Rifkind (FOMB), A Wolfe (FOMB), N Jaresko (FOMB)	2.20	\$ 445.00	979.00
Dougherty,Ryan Curran	Senior	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY, and FOMB to discuss SRF deficit reduction forecast. EY participants: A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY). McKinsey participants: S ORoarke (McKinsey), T Snider (McKinsey), J Davis (McKinsey), A Frassica (McKinsey), R Rivera (McKinsey), S Rodriguez (FOMB), E Trigo (O'Neill), A Nelson (McKinsey)	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	12-Mar-19	T3 - Long-Term Projections	Participate in meeting with J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss DPS information provided and SRF presentation.	1.30	\$ 445.00	578.50
Feinstein,Kenneth A.	Senior Manager	12-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with P Garcia (EY), K Feinstein (EY) to discuss analysis on scope of work and database requirements	1.40	\$ 720.00	1,008.00
Garcia,Francisco R.	Senior Manager	12-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with P Garcia (EY), K Feinstein (EY) to discuss analysis on scope of work and database requirements	1.40	\$ 720.00	1,008.00
Hurtado,Sergio Danilo	Senior	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY, and FOMB to discuss SRF deficit reduction forecast. EY participants: A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY). McKinsey participants: S ORoarke (McKinsey), T Snider (McKinsey), J Davis (McKinsey), A Frassica (McKinsey), R Rivera (McKinsey), S Rodriguez (FOMB), E Trigo (O'Neill), A Nelson (McKinsey)	1.30	\$ 445.00	578.50
Hurtado,Sergio Danilo	Senior	12-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (McKinsey), A. Nilsson (McKinsey) J. Burr(EY), S. Panagiotakis (EY) and S. Hurtado (EY) to revise the SRF deck.	0.30	\$ 445.00	133.50
Hurtado,Sergio Danilo	Senior	12-Mar-19	T3 - Long-Term Projections	Participate in working meeting with J. Burr(EY), S. Panagiotakis (EY) and S. Hurtado (EY) to revise the SRF deck.	1.20	\$ 445.00	534.00
Kane,Collin	Senior	12-Mar-19	T3 - Creditor Mediation Support	Import recently received 7/1/2016 JRS census data into the system to prepare for coding.	2.20	\$ 405.00	891.00
Kane,Collin	Senior	12-Mar-19	T3 - Creditor Mediation Support	Participate in a call with C Kane (EY) and K Riggins (EY) discussing the progress of JRS coding, and the 7/1/16 census data.	0.70	\$ 405.00	283.50
Levy,Sheva R	Partner/Principal	12-Mar-19	T3 - Creditor Mediation Support	Assess pension systems data available for 7/1/16 update	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Mullins,Daniel R	Executive Director	12-Mar-19	T3 - Long-Term Projections	Review special revenue fund reporting assessment including comparison of PR with Phoenix, NY, MD, MI, CAFR's, for inclusion in FP.	0.80	\$ 810.00	648.00
Neziroski,David	Staff	12-Mar-19	T3 - Fee Applications / Retention	Finalize January fee application	2.90	\$ 245.00	710.50
Nichols,Carly	Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Nichols,Carly	Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nichols, Carly	Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 519.00	1,453.20
Panagiotakis, Sofia	Senior Manager	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY, and FOMB to discuss SRF deficit reduction forecast. EY participants: A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), J Burr (EY), R Doherty (EY), S Hurtado (EY). McKinsey participants: S ORoarke (McKinsey), T Snider (McKinsey), J Davis (McKinsey), A Frassica (McKinsey), R Rivera (McKinsey), S Rodriguez (FOMB), E Trigo (O'Neill), A Nelson (McKinsey)	1.30	\$ 720.00	936.00
Panagiotakis, Sofia	Senior Manager	12-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (McKinsey), A. Nilsson (McKinsey) J. Burr(EY), S. Panagiotakis (EY) and S. Hurtado (EY) to revise the SRF deck.	0.30	\$ 720.00	216.00
Panagiotakis, Sofia	Senior Manager	12-Mar-19	T3 - Long-Term Projections	Participate in working meeting with J. Burr(EY), S. Panagiotakis (EY) and S. Hurtado (EY) to revise the SRF deck.	1.20	\$ 720.00	864.00
Panagiotakis, Sofia	Senior Manager	12-Mar-19	T3 - Long-Term Projections	Review and provide comments on the revisions to the SRF deck.	0.40	\$ 720.00	288.00
Riggins, Kyle	Senior	12-Mar-19	T3 - Creditor Mediation Support	Participate in a call with C Kane (EY) and K Riggins (EY) discussing the progress of JRS coding, and the 7/1/16 census data.	0.70	\$ 405.00	283.50
Riggins, Kyle	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Riggins, Kyle	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Riggins, Kyle	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Riggins, Kyle	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Santambrogio, Juan	Executive Director	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY, and FOMB to discuss fiscal plan updates. EY participants: A Chepenik (EY), J Santambrogio (EY), R Doherty (EY). McKinsey participants: S ORoarke (McKinsey), T Snider (McKinsey), J Davis (McKinsey), A Frassica (McKinsey), R Rivera (McKinsey), S Rodriguez (FOMB), E Trigo (O'Neill), K Rifkind (FOMB), A Wolfe (FOMB), N Jaresko (FOMB)	2.20	\$ 810.00	1,782.00
Santambrogio, Juan	Executive Director	12-Mar-19	T3 - Long-Term Projections	Meeting with McKinsey, EY, and FOMB to discuss SRF deficit reduction forecast. EY participants: A Chepenik (EY), S Panagiotakis (EY), J Santambrogio (EY), J Burr (EY), R Doherty (EY), S Hurtado (EY). McKinsey participants: S ORoarke (McKinsey), T Snider (McKinsey), J Davis (McKinsey), A Frassica (McKinsey), R Rivera (McKinsey), S Rodriguez (FOMB), E Trigo (O'Neill), A Nelson (McKinsey)	1.30	\$ 810.00	1,053.00
Stricklin, Todd	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Stricklin, Todd	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.50	\$ 405.00	1,012.50
Stricklin, Todd	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 405.00	1,053.00
Stricklin, Todd	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 405.00	1,093.50
Stricklin, Todd	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Stricklin, Todd	Senior	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 405.00	1,053.00
Tague, Robert	Senior Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague, Robert	Senior Manager	12-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	12-Mar-19	T3 - Long-Term Projections	REDACTED	1.10	\$ 720.00	792.00
Burr, Jeremy	Senior	13-Mar-19	T3 - Long-Term Projections	Prepare estimates for the IFCU fund type breakdown to support the preparation of a 40 year measures analysis	1.50	\$ 445.00	667.50

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Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY), B Maciejewski (EY), T Pannell (EY), M O'Mara (EY), and P Garcia (EY) to discuss bank account analysis, TSA, and liquidity for the plan of adjustment at the request of J El Koury (FOMB), Proskauer, and O'Neill teams	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	T3 - Long-Term Projections	Participate in call with D. Ortiz (O'Neill) to discuss VLT issue	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Participate in meeting with G. Maldonado (FOMB), DOH, McKinsey, J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), J. Burr (EY), M. Santos (EY), S. Hurtado (EY), and J. Moran (EY) to discuss the FY20 budget request for each agencies in the Health Grouping.	2.90	\$ 870.00	2,523.00
Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Participate in strategy session with P. Garcia (EY), M. O'Mara (EY), T. Pannell (EY), B. Maciejewski (EY), and J. Moran-Eserski (EY) on database management.	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Prepare update for J. El Kourey (FOMB) on bank and liquidity analysis	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Review OMM comments on Duff and Phelps Report.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Review AAFAF Bank account analysis including TSA cash reporting	2.70	\$ 870.00	2,349.00
Day,Timothy Sean	Manager	13-Mar-19	T3 - Creditor Mediation Support	Participate in meeting with T Day (EY) and T Stricklin (EY) to discuss initial retiree Proval coding of PREPA data, and resulting edits/corrections to the coding	0.30	\$ 519.00	155.70
Day,Timothy Sean	Manager	13-Mar-19	T3 - Creditor Mediation Support	Review of preliminary Proval coding for PREPA inactive participants, including current benefits and application of COLA increases going forward	3.70	\$ 519.00	1,920.30
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Participate in discussion with A Nilsson (McK) on PRITA build in the Fiscal Plan.	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Prepare analysis on fund type breakdown for IFCU in relation to the measures that need to be applied.	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Prepare outline SRF surplus analysis for 40-year Fiscal Plan period	1.60	\$ 445.00	712.00
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for cigarette tax, motor vehicles, and off-shore shipments of rum.	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for other General Fund revenue including gaming fees, PREPA loan interest revenue, and Earned Income Tax Credit.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for Disaster recovery cost match and restructuring costs.	0.80	\$ 445.00	356.00
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for General Fund direct payroll and associated measures.	1.00	\$ 445.00	445.00
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for General Fund operating expenses and associated measures.	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for General Fund Utilities and associated measures.	0.70	\$ 445.00	311.50
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for income tax and corporate tax revenue.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	13-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for SUT collections and measures associated with SUT collections.	1.30	\$ 445.00	578.50
Feinstein,Kenneth A.	Senior Manager	13-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with P Garcia (EY), K Feinstein (EY) to discuss Duff & Phelps report, scope of work, and resourcing	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	13-Mar-19	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY), B Maciejewski (EY), T Pannell (EY), M O'Mara (EY), and P Garcia (EY) to discuss bank account analysis, TSA, and liquidity for the plan of adjustment at the request of J El Koury (FOMB), Proskauer, and O'Neill teams	1.20	\$ 720.00	864.00
Garcia,Francisco R.	Senior Manager	13-Mar-19	T3 - Plan of Adjustment	Participate in strategy session with P. Garcia (EY), M. O'Mara (EY), T. Pannell (EY), B. Maciejewski (EY), and J. Moran-Eserski (EY) on database management.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	13-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with P Garcia (EY), K Feinstein (EY) to discuss Duff & Phelps report, scope of work, and resourcing	0.60	\$ 720.00	432.00
Levy,Sheva R	Partner/Principal	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Maciejewski,Brigid Jean	Manager	13-Mar-19	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY), B Maciejewski (EY), T Pannell (EY), M O'Mara (EY), and P Garcia (EY) to discuss bank account analysis, TSA, and liquidity for the plan of adjustment at the request of J El Koury (FOMB), Proskauer, and O'Neill teams	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	13-Mar-19	T3 - Plan of Adjustment	Participate in meeting with E Fritz (O'Neill), R Tague (EY), B Maciejewski (EY) to discuss Duff & Phelps report, work completed to date and next steps	0.90	\$ 595.00	535.50
Maciejewski,Brigid Jean	Manager	13-Mar-19	T3 - Plan of Adjustment	Review AAFAF presentation on summary of bank account balances in preparation of bank account kick off meeting	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	13-Mar-19	T3 - Plan of Adjustment	Review draft Duff & Phelps report in preparation of bank account kick off meeting	1.80	\$ 595.00	1,071.00
Maciejewski,Brigid Jean	Manager	13-Mar-19	T3 - Plan of Adjustment	Review EY assessment memo regarding Duff & Phelps report in preparation of bank account kick off meeting	0.80	\$ 595.00	476.00
Malhotra,Gaurav	Partner/Principal	13-Mar-19	T3 - Creditor Mediation Support	Participate in pension call with K. Rifkind (FOMB), G. Malhotra (EY), J. Santambrogio (EY), R. Tague (EY) to discuss pension scenarios and strategy.	0.90	\$ 870.00	783.00
Malhotra,Gaurav	Partner/Principal	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 870.00	1,827.00
Malhotra,Gaurav	Partner/Principal	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 870.00	696.00
Moran-Eserski,Javier	Senior	13-Mar-19	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY), B Maciejewski (EY), T Pannell (EY), M O'Mara (EY), and P Garcia (EY) to discuss bank account analysis, TSA, and liquidity for the plan of adjustment at the request of J El Koury (FOMB), Proskauer, and O'Neill teams	1.20	\$ 445.00	534.00
Moran-Eserski,Javier	Senior	13-Mar-19	T3 - Plan of Adjustment	Participate in strategy session with P. Garcia (EY), M. O'Mara (EY), T. Pannell (EY), B. Maciejewski (EY), and J. Moran-Eserski (EY) on database management.	0.60	\$ 445.00	267.00
Neziroski,David	Staff	13-Mar-19	T3 - Fee Applications / Retention	Prepare 5thinterim fee application	1.80	\$ 245.00	441.00
Nichols,Carly	Manager	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
O'Mara,Mark D	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY), B Maciejewski (EY), T Pannell (EY), M O'Mara (EY), and P Garcia (EY) to discuss bank account analysis, TSA, and liquidity for the plan of adjustment at the request of J El Koury (FOMB), Proskauer, and O'Neill teams	1.20	\$ 870.00	1,044.00
O'Mara,Mark D	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Participate in strategy session with P. Garcia (EY), M. O'Mara (EY), T. Pannell (EY), B. Maciejewski (EY), and J. Moran-Eserski (EY) on database management.	0.60	\$ 870.00	522.00
Pannell,William Winder Thomas	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY), B Maciejewski (EY), T Pannell (EY), M O'Mara (EY), and P Garcia (EY) to discuss bank account analysis, TSA, and liquidity for the plan of adjustment at the request of J El Koury (FOMB), Proskauer, and O'Neill teams	1.20	\$ 870.00	1,044.00
Pannell,William Winder Thomas	Partner/Principal	13-Mar-19	T3 - Plan of Adjustment	Participate in strategy session with P. Garcia (EY), M. O'Mara (EY), T. Pannell (EY), B. Maciejewski (EY), and J. Moran-Eserski (EY) on database management.	0.60	\$ 870.00	522.00
Santambrogio,Juan	Executive Director	13-Mar-19	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY), B Maciejewski (EY), T Pannell (EY), M O'Mara (EY), and P Garcia (EY) to discuss bank account analysis, TSA, and liquidity for the plan of adjustment at the request of J El Koury (FOMB), Proskauer, and O'Neill teams	1.20	\$ 810.00	972.00
Santambrogio,Juan	Executive Director	13-Mar-19	T3 - Creditor Mediation Support	Participate in pension call with K. Rifkind (FOMB), G. Malhotra (EY), J. Santambrogio (EY), R. Tague (EY) to discuss pension scenarios and strategy.	0.90	\$ 810.00	729.00
Santos,Marhelich	Senior	13-Mar-19	T3 - Long-Term Projections	Update of tax credit report as of February 2019	1.30	\$ 445.00	578.50

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Stricklin,Todd	Senior	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Stricklin,Todd	Senior	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Stricklin,Todd	Senior	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Stricklin,Todd	Senior	13-Mar-19	T3 - Creditor Mediation Support	Participate in meeting with T Day (EY) and T Stricklin (EY) to discuss initial retiree ProVal coding of PREPA data, and resulting edits/corrections to the coding	0.30	\$ 405.00	121.50
Stricklin,Todd	Senior	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.50	\$ 405.00	1,012.50
Tague,Robert	Senior Manager	13-Mar-19	T3 - Plan of Adjustment	Participate in call with A Chepenik (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY), B Maciejewski (EY), T Pannell (EY), M O'Mara (EY), and P Garcia (EY) to discuss bank account analysis, TSA, and liquidity for the plan of adjustment at the request of J El Koury (FOMB), Proskauer, and O'Neill teams	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	13-Mar-19	T3 - Plan of Adjustment	Participate in meeting with E Fritz (O'Neill), R Tague (EY), B Maciejewski (EY) to discuss Duff & Phelps report, work completed to date and next steps	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	13-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	13-Mar-19	T3 - Plan of Adjustment	Prepare summary from cash management system meeting with Hacienda	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	13-Mar-19	T3 - Plan of Adjustment	Review TSA structure documents.	0.30	\$ 720.00	216.00
Burr,Jeremy	Senior	14-Mar-19	T3 - Long-Term Projections	Participate in discussion with G Maldonado (FOMB) and J Burr (EY) to discuss the change in the Health grouping payroll measures from FY19 to FY20	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	14-Mar-19	T3 - Long-Term Projections	Review and provide feedback for the IFCU surplus analysis and additional agencies to be added for review in order to support SRF surplus decisions by the FOMB	0.60	\$ 445.00	267.00
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	T3 - Long-Term Projections	Draft comments and feedback on fiscal plan notice of violation	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.00	\$ 435.00	1,740.00
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	T3 - Plan of Adjustment	Participate in follow up call with R. Tague (EY) and A. Chepenik (EY) to discuss bank account balance assessment.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	T3 - Plan of Adjustment	Participated in a meeting with E Fritz (O'Neill), A Chepenik (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss Duff & Phelps report, O'Neill work completed to date, lessons learned and next steps	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	T3 - Long-Term Projections	Participate in discussion with tourism company on VLT implementation consideration.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	T3 - Plan of Adjustment	Participate in call with P. Garcia (EY) A. Chepenik (EY), M. O'Mara (EY), T. Pannell (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), and E. Trigo (O'Neill) to discuss bank account database and other banking considerations.	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	T3 - Long-Term Projections	Review draft fiscal plan notice of violation.	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	14-Mar-19	T3 - Plan of Adjustment	Review and comment on analysis for discussion with Duff & Phelps on Friday.	0.80	\$ 870.00	696.00
Day,Timothy Sean	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Day,Timothy Sean	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Day,Timothy Sean	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Day,Timothy Sean	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 519.00	1,141.80
Dougherty,Ryan Curran	Senior	14-Mar-19	T3 - Long-Term Projections	Participate in discussion on measures allocation in relation to the 40-year surplus analysis with T. Snider (McK)	0.40	\$ 445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dougherty,Ryan Curran	Senior	14-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for Maintenance capex allocation between General Fund and Special Revenue Funds.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	14-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for Social programs, police payables, and election expenses.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	14-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for closure of Peninsula de Cantera.	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	14-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for Medicaid and General Fund reserve.	0.50	\$ 445.00	222.50
Dougherty,Ryan Curran	Senior	14-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for municipal expenses, pension expenses, and UPR appropriation including the allocation of measures for the respective topic.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	14-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for portion of ASES operating expenses covered by General Fund.	0.70	\$ 445.00	311.50
Feinstein,Kenneth A.	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with E Fritz (O'Neill), A Chepenik (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss Duff & Phelps report, O'Neill work completed to date, lessons learned and next steps.	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with E Fritz (O'Neill), A Chepenik (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss Duff & Phelps report, O'Neill work completed to date, lessons learned and next steps.	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in call with P Garcia (EY), A Chepenik (EY), M O'Mara (EY), T Pannell (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY), and E Trigo (O'Neill) to discuss bank account database and other banking considerations.	1.10	\$ 720.00	792.00
Garcia,Francisco R.	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Prepare key questions and topics for Duff & Phelps transition call.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Review bank account reports in advance of Duff & Phelps transition call.	1.40	\$ 720.00	1,008.00
Good JR,Clark E	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Levy,Sheva R	Partner/Principal	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Maciejewski,Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with E Fritz (O'Neill), A Chepenik (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) and T Pannell (EY) to discuss Duff & Phelps report, O'Neill work completed to date, lessons learned and next steps.	0.90	\$ 595.00	535.50
Maciejewski,Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with K Williamson (FOMB), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss Duff & Phelps report, FOMB work completed to date, lessons learned and next steps.	1.30	\$ 595.00	773.50
Maciejewski,Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in meeting with B. Maciejewski (EY) and S. Panagiotakis (EY) to discuss the information available for the bank account analysis.	0.30	\$ 595.00	178.50
Maciejewski,Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in working session R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) to prepare agenda with questions for scheduled handoff meeting with Duff & Phelps.	1.20	\$ 595.00	714.00

Exhibit D
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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Maciejewski, Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in call with P Garcia (EY), A Chepenik (EY), M O'Mara (EY), T Pannell (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY), and E Trigo (O'Neill) to discuss bank account database and other banking considerations	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Review agenda and discussion topics for meeting with Duff & Phelps and provide feedback to team	0.30	\$ 595.00	178.50
Maciejewski, Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Review documents provided by FOMB regarding master database and lessons learned in preparation for scheduled handoff meeting with Duff & Phelps	1.60	\$ 595.00	952.00
Maciejewski, Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Review final Duff & Phelps report with attachments in preparation of bank account kick off meeting	2.80	\$ 595.00	1,666.00
Maciejewski, Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Review SOW in preparation of bank account kick off meeting	0.30	\$ 595.00	178.50
Maciejewski, Brigid Jean	Manager	14-Mar-19	T3 - Plan of Adjustment	Update agenda with discussion topics for meeting with Duff & Phelps to include comments received from FIDS and Proskauer	1.80	\$ 595.00	1,071.00
Mackie, James	Executive Director	14-Mar-19	T3 - Long-Term Projections	Review property taxes to prepare for next weeks meeting in PR on property tax reform	1.10	\$ 810.00	891.00
Malhotra, Gaurav	Partner/Principal	14-Mar-19	T3 - Creditor Mediation Support	Review alternate scenarios regarding pension modification	1.80	\$ 870.00	1,566.00
Moran-Eserski, Javier	Senior	14-Mar-19	T3 - Plan of Adjustment	Finalize agenda for meeting with Duff & Phelps	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with E Fritz (O'Neill), A Chepenik (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) and T Pannell (EY) to discuss Duff & Phelps report, O'Neill work completed to date, lessons learned and next steps	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with K Williamson (FOMB), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss Duff & Phelps report, FOMB work completed to date, lessons learned and next steps	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	14-Mar-19	T3 - Plan of Adjustment	Participate in working session R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) to prepare agenda with questions for scheduled handoff meeting with Duff & Phelps	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	14-Mar-19	T3 - Plan of Adjustment	Participate in call with P Garcia (EY), A Chepenik (EY), M O'Mara (EY), T Pannell (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY), and E Trigo (O'Neill) to discuss bank account database and other banking considerations	1.10	\$ 445.00	489.50
Moran-Eserski, Javier	Senior	14-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	3.90	\$ 222.50	867.75
Mullins, Daniel R	Executive Director	14-Mar-19	T3 - Long-Term Projections	Prepare for general tax meeting in San Juan by researching PR property tax deficiencies.	1.20	\$ 810.00	972.00
Neziroski, David	Staff	14-Mar-19	T3 - Fee Applications / Retention	Continue preparing 5th interim fee application	2.90	\$ 245.00	710.50
O'Mara, Mark D	Partner/Principal	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with E Fritz (O'Neill), A Chepenik (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss Duff & Phelps report, O'Neill work completed to date, lessons learned and next steps	0.90	\$ 870.00	783.00
O'Mara, Mark D	Partner/Principal	14-Mar-19	T3 - Plan of Adjustment	Participate in call with P Garcia (EY), A Chepenik (EY), M O'Mara (EY), T Pannell (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY), and E Trigo (O'Neill) to discuss bank account database and other banking considerations	1.10	\$ 870.00	957.00
Panagiotakis, Sofia	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in meeting with B. Maciejewski (EY) and S. Panagiotakis (EY) to discuss the information available for the bank account analysis	0.30	\$ 720.00	216.00
Pannell, William Winder Thomas	Partner/Principal	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with E Fritz (O'Neill), A Chepenik (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss Duff & Phelps report, O'Neill work completed to date, lessons learned and next steps	0.90	\$ 870.00	783.00
Pannell, William Winder Thomas	Partner/Principal	14-Mar-19	T3 - Plan of Adjustment	Participate in call with P Garcia (EY), A Chepenik (EY), M O'Mara (EY), T Pannell (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY), and E Trigo (O'Neill) to discuss bank account database and other banking considerations	1.10	\$ 870.00	957.00
Riggins, Kyle	Senior	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Riggins, Kyle	Senior	14-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Tague, Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in follow up call with R. Tague (EY) and A. Chepenik (EY) to discuss bank account balance assessment.	0.40	\$ 720.00	288.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with E Fritz (O'Neill), A Chepenik (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) and T Pannell (EY) to discuss Duff & Phelps report, O'Neill work completed to date, lessons learned and next steps	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with K Williamson (FOMB), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss Duff & Phelps report, FOMB work completed to date, lessons learned and next steps	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in working session R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) to prepare agenda with questions for scheduled handoff meeting with Duff & Phelps	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Participate in call with P Garcia (EY), A Chepenik (EY), M O'Mara (EY), T Pannell (EY), R Tague (EY), B Maciejewski (EY), J Moran-Eserski (EY), and E Trigo (O'Neill) to discuss bank account database and other banking considerations	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Prepare draft agenda and discussion points for bank account call with D&P.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Prepare summary of next steps for current week to circulate to team regarding bank account work stream.	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Review full Duff & Phelps report with specific focus on all appendix attachments.	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Review Summary of Bank Account Balances for Puerto Rico Governmental Instrumentalities as of January 31, 2019.	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Plan of Adjustment	Review TSA flow of funds structure document provided by Hacienda	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	14-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL.	5.50	\$ 360.00	1,980.00
Burr,Jeremy	Senior	15-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Nilsson (McKinsey), and A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the analysis identifying where the surplus/deficit in the FP is coming from	0.50	\$ 445.00	222.50
Burr,Jeremy	Senior	15-Mar-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the approach to determining which fund type the surplus / deficit in the FP is coming from.	1.00	\$ 445.00	445.00
Burr,Jeremy	Senior	15-Mar-19	T3 - Long-Term Projections	Participate in call with R. Dougherty (EY), J. Burr (EY), S. Panagiotakis (EY) to discuss fund components of the surplus/deficit in the fiscal plan	0.70	\$ 445.00	311.50
Burr,Jeremy	Senior	15-Mar-19	T3 - Long-Term Projections	Participate in discussion with N Guzman (McK) to discuss budget materials provided by DPS to the FOMB in order to support the public meeting forum for the FY20 DPS budget	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	15-Mar-19	T3 - Long-Term Projections	Prepare a summary of IFCU payGo expectations over the next five years based on the Fiscal Plan estimates and allocation of PayGo to individual agencies	1.10	\$ 445.00	489.50
Burr,Jeremy	Senior	15-Mar-19	T3 - Long-Term Projections	Prepare summary of budget data provided to the FOMB by DPS to support the forthcoming public forum	0.50	\$ 445.00	222.50
Burr,Jeremy	Senior	15-Mar-19	T3 - Long-Term Projections	Prepare for discussion regarding the SRF budget increase requests outstanding to be discussed with the FOMB for decisions	1.20	\$ 445.00	534.00
Burr,Jeremy	Senior	15-Mar-19	T3 - Long-Term Projections	Review the IFCU and other CU memo provided by O'Neill and match it to the total surplus available for each entity in order to support SRF surplus decisions by the FOMB	0.80	\$ 445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	15-Mar-19	T3 - Long-Term Projections	Participate in board call led by N. Jaresko (FOMB) and FOMB members to discuss fiscal plan updates, creditor negotiations, and board strategy. Joined by McKinsey, PJt, Citi, Proskauer, O'Neill, Nixon and EY. EY participants: G. Malhotra (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tague (EY), A. Chepenik (EY).	1.60	\$ 870.00	1,392.00
Chepenik,Adam Brandon	Partner/Principal	15-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Nilsson (McKinsey), and A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY), to discuss the analysis identifying where the surplus/deficit in the FP is coming from	0.50	\$ 870.00	435.00
Chepenik,Adam Brandon	Partner/Principal	15-Mar-19	T3 - Long-Term Projections	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss current fiscal plan forecast.	0.40	\$ 870.00	348.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	15-Mar-19	T3 - Plan of Adjustment	Participate in follow up call with R. Tague (EY), and A. Chepenik (EY) to discuss cash account analysis.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	15-Mar-19	T3 - Plan of Adjustment	Participate in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss team connect database and data platforms. Call led by J. EL Kourey (FOMB) and K. Williamson (FOMB). Other participants include: E. Trigo (O'Neill), E. Barak (Proskauer), M. Zerjal (Proskauer), J. Feltman (Duff), a. Gittleman (Duff), A. Chepenik (EY), R. Tague (EY), S. Panagiotakis (EY), T. Pannell (EY), M. O'Mara (EY), P. Garcia, (EY), K. Feinstein (EY), A. Trang (EY), J. Moran-Eserski (EY).	0.90	\$ 870.00	783.00
Day,Timothy Sean	Manager	15-Mar-19	T3 - Creditor Mediation Support	Review preliminary Proval coding for PREPA active participants - basic (supplementary) benefits, coordinated benefits, under retirement, disability and death decrements.	3.80	\$ 519.00	1,972.20
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Nilsson (McKinsey), and A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the analysis identifying where the surplus/deficit in the FP is coming from.	0.50	\$ 445.00	222.50
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the approach to determining which fund type the surplus / deficit in the FP is coming from.	1.00	\$ 445.00	445.00
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Participate in call with R. Dougherty (EY), J. Burr (EY), S. Panagiotakis (EY) to discuss fund components of the surplus/deficit in the fiscal plan.	0.70	\$ 445.00	311.50
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Prepare draft analysis of measures in 40-year surplus analysis to matching Fiscal Plan.	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for non-IFCU SRF revenues and associated measures.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for Federal Funds mapping.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for IFCUs ADEA, ASEM and PBA, including all measures.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for IFCUs Convention Center, PRIDCO, and ASES, including all measures.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for IFCUs Ports, AAFAP, and Cardio, including all measures.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for IFCUs SIFC, Tourism, and HFA, including all measures.	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	15-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for SRF utilities portion.	0.60	\$ 445.00	267.00
Feinstein,Kenneth A.	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 720.00	648.00
Feinstein,Kenneth A.	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participated in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss teamconnect database and data platforms. Call led by J EL Kourey (FOMB) and K Williamson (FOMB). Other participants include: E Trigo (O'Neill), E Barak (Proskauer), M Zerjal (Proskauer), J Feltman (Duff), A Gittleman (Duff), A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 720.00	648.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Garcia, Francisco R.	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participated in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss teamconnect database and data platforms. Call led by J EL Kourey (FOMB) and K Williamson (FOMB). Other participants include: E Trigo (O'Neill), E Barak (Proskauer), M Zerjal (Proskauer), J Feltman (Duff), A Gittleman (Duff), A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 720.00	648.00
Maciejewski, Brigid Jean	Manager	15-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Detroit, MI	9.00	\$ 297.50	2,677.50
Malhotra, Gaurav	Partner/Principal	15-Mar-19	T3 - Long-Term Projections	Participate in board call led by N. Jaresko (FOMB) and FOMB members to discuss fiscal plan updates, creditor negotiations, and board strategy. Joined by McKinsey, PJt, Citi, Proskauer, O'Neill, Nixon and EY. EY participants: G. Malhotra (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tague (EY), A. Chepenik (EY).	1.60	\$ 870.00	1,392.00
Malhotra, Gaurav	Partner/Principal	15-Mar-19	T3 - Long-Term Projections	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss current fiscal plan forecast.	0.40	\$ 870.00	348.00
Moran-Eserski, Javier	Senior	15-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from the meeting with D&P regarding bank account project	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	15-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from the meeting with K. Williamson (FOMB) regarding the report on PR bank account balances.	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	15-Mar-19	T3 - Plan of Adjustment	Participate in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss teamconnect database and data platforms. Call led by J EL Kourey (FOMB) and K Williamson (FOMB). Other participants include: E Trigo (O'Neill), E Barak (Proskauer), M Zerjal (Proskauer), J Feltman (Duff), A Gittleman (Duff), A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	15-Mar-19	T3 - Plan of Adjustment	Review Duff & Phelps Title III Bank Account Report in preparation for the meeting with them	3.20	\$ 445.00	1,424.00
Moran-Eserski, Javier	Senior	15-Mar-19	T3 - Plan of Adjustment	Review OMM's response to Duff & Phelps Title III Bank Account Report to understand what they identified as gaps	0.90	\$ 445.00	400.50
Mullins, Daniel R	Executive Director	15-Mar-19	T3 - Long-Term Projections	Prepare for general tax meeting in San Juan by researching PR property tax deficiencies	0.90	\$ 810.00	729.00
Mullins, Daniel R	Executive Director	15-Mar-19	T3 - Long-Term Projections	Prepare additional analysis regarding special revenue fund reporting assessment with comparison of PR with Phoenix, NY, MD, MI, CAFR's.	3.10	\$ 810.00	2,511.00
Neziroski, David	Staff	15-Mar-19	T3 - Fee Applications / Retention	Finalize PR 5th interim fee application.	1.50	\$ 245.00	367.50
O'Mara, Mark D	Partner/Principal	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 870.00	783.00
O'Mara, Mark D	Partner/Principal	15-Mar-19	T3 - Plan of Adjustment	Participated in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss teamconnect database and data platforms. Call led by J EL Kourey (FOMB) and K Williamson (FOMB). Other participants include: E Trigo (O'Neill), E Barak (Proskauer), M Zerjal (Proskauer), J Feltman (Duff), A Gittleman (Duff), A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 870.00	783.00
Panagiotakis, Sofia	Senior Manager	15-Mar-19	T3 - Long-Term Projections	Participate in board call led by N. Jaresko (FOMB) and FOMB members to discuss fiscal plan updates, creditor negotiations, and board strategy. Joined by McKinsey, PJt, Citi, Proskauer, O'Neill, Nixon and EY. EY participants: G. Malhotra (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tague (EY), A. Chepenik (EY).	1.60	\$ 720.00	1,152.00

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Panagiotakis,Sofia	Senior Manager	15-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Nilsson (McKinsey), and A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the analysis identifying where the surplus/deficit in the FP is coming from.	0.50	\$ 720.00	360.00
Panagiotakis,Sofia	Senior Manager	15-Mar-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the approach to determining which fund type the surplus / deficit in the FP is coming from.	1.00	\$ 720.00	720.00
Panagiotakis,Sofia	Senior Manager	15-Mar-19	T3 - Long-Term Projections	Participate in call with R. Dougherty (EY), J. Burr (EY), S. Panagiotakis (EY) to discuss fund components of the surplus/deficit in the fiscal plan.	0.70	\$ 720.00	504.00
Panagiotakis,Sofia	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trane (EY), J Moran-Eserski (EY).	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss teamconnect database and data platforms. Call led by J EL Kourey (FOMB) and K Williamson (FOMB). Other participants include: E Trigo (O'Neill), E Barak (Proskauer), M Zerjal (Proskauer), J Feltman (Duff), A Gittleman (Duff), A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	15-Mar-19	T3 - Long-Term Projections	Participate in weekly board call discussing NOV for Government FP and debt restructuring.	1.50	\$ 720.00	1,080.00
Panagiotakis,Sofia	Senior Manager	15-Mar-19	T3 - Long-Term Projections	Review the analysis calculating the sources of the surplus/deficit in the FP	0.60	\$ 720.00	432.00
Pannell,William Winder Thomas	Partner/Principal	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trane (EY), J Moran-Eserski (EY).	0.90	\$ 870.00	783.00
Pannell,William Winder Thomas	Partner/Principal	15-Mar-19	T3 - Plan of Adjustment	Participated in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss teamconnect database and data platforms. Call led by J EL Kourey (FOMB) and K Williamson (FOMB). Other participants include: E Trigo (O'Neill), E Barak (Proskauer), M Zerjal (Proskauer), J Feltman (Duff), A Gittleman (Duff), A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 870.00	783.00
Santambrogio,Juan	Executive Director	15-Mar-19	T3 - Long-Term Projections	Participate in board call led by N. Jaresko (FOMB) and FOMB members to discuss fiscal plan updates, creditor negotiations, and board strategy. Joined by McKinsey, PJt, Citi, Proskauer, O'Neill, Nixon and EY. EY participants: G. Malhotra (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tague (EY), A. Chepenik (EY).	1.60	\$ 810.00	1,296.00
Santambrogio,Juan	Executive Director	15-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Nilsson (McKinsey), and A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the analysis identifying where the surplus/deficit in the FP is coming from.	0.50	\$ 810.00	405.00
Santambrogio,Juan	Executive Director	15-Mar-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss the approach to determining which fund type the surplus / deficit in the FP is coming from.	1.00	\$ 810.00	810.00
Santambrogio,Juan	Executive Director	15-Mar-19	T3 - Long-Term Projections	Review draft fiscal plan notice of violation to provide input on budget and pension related content.	1.40	\$ 810.00	1,134.00
Santambrogio,Juan	Executive Director	15-Mar-19	T3 - Long-Term Projections	Review proposed MOU between Hacienda and ERS regarding professional fee allocation to ERS.	0.60	\$ 810.00	486.00
Stricklin,Todd	Senior	15-Mar-19	T3 - Creditor Mediation Support	Review PREPA ProVal coding improvements to compare to preliminary Aon cash flow projections.	0.70	\$ 405.00	283.50
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Finalize agenda with discussion topics in order to send to D&P meeting participants prior to scheduled call.	0.30	\$ 720.00	216.00

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Tague,Robert	Senior Manager	15-Mar-19	T3 - Long-Term Projections	Participate in board call led by N. Jaresko (FOMB) and FOMB members to discuss fiscal plan updates, creditor negotiations, and board strategy. Joined by McKinsey, PJt, Citi, Proskauer, O'Neill, Nixon and EY. EY participants: G. Malhotra (EY), J. Santambrogio (EY), S. Panagiotakis (EY), R. Tague (EY), A. Chepenik (EY).	1.60	\$ 720.00	1,152.00
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trane (EY), J Moran-Eserski (EY).	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in follow up call with R. Tague (EY), and A. Chepenik (EY) to discuss cash account analysis.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss teamconnect database and data platforms. Call led by J EL Kourey (FOMB) and K Williamson (FOMB). Other participants include: E Trigo (O'Neill), E Barak (Proskauer), M Zerjal (Proskauer), J Feltman (Duff), A Gittleman (Duff), A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Review Duff and Phelps IFAT Summary analysis	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Review draft account database file shared by FOMB	2.10	\$ 720.00	1,512.00
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Review FOMB final report on bank account work from FOMB team perspective.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Review JC agencies review log file/analysis.	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	15-Mar-19	T3 - Plan of Adjustment	Review TC vs Hacienda 2.28.19 summary analysis	0.40	\$ 720.00	288.00
Trang,Quan H	Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in cash account discussion with K Williamson (FOMB) and EY team to discuss data management process. EY participants: A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trane (EY), J Moran-Eserski (EY).	0.90	\$ 595.00	535.50
Trang,Quan H	Manager	15-Mar-19	T3 - Plan of Adjustment	Participate in kickoff call with Duff & Phelps, FOMB, Proskauer, O'Neill, and EY to discuss teamconnect database and data platforms. Call led by J EL Kourey (FOMB) and K Williamson (FOMB). Other participants include: E Trigo (O'Neill), E Barak (Proskauer), M Zerjal (Proskauer), J Feltman (Duff), A Gittleman (Duff), A Chepenik (EY), R Tague (EY), S Panagiotakis (EY), T Pannell (EY), M O'Mara (EY), P Garcia (EY), K Feinstein (EY), A Trang (EY), J Moran-Eserski (EY).	0.90	\$ 595.00	535.50
Burr,Jeremy	Senior	16-Mar-19	T3 - Long-Term Projections	Review and provide feedback on the GF surplus implied by the October FP adjusted for Pension obligations	2.60	\$ 445.00	1,157.00
Chepenik,Adam Brandon	Partner/Principal	16-Mar-19	T3 - Long-Term Projections	Provide initial feedback on SRF analysis to R. Doherty (EY)	0.40	\$ 870.00	348.00
Dougherty,Ryan Curran	Senior	16-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for Pension allocation between General Fund and SRF.	1.60	\$ 445.00	712.00
Dougherty,Ryan Curran	Senior	16-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus for expense and revenue adjustments required to be mapped to correct fund type	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	16-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus based on comments from J Burr (EY).	0.80	\$ 445.00	356.00
Dougherty,Ryan Curran	Senior	16-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus based on comments from S Panagiotakis (EY).	0.70	\$ 445.00	311.50
Panagiotakis,Sofia	Senior Manager	16-Mar-19	T3 - Long-Term Projections	Review the General Fund and Federal Fund portion of the fiscal plan surplus analysis.	0.70	\$ 720.00	504.00
Burr,Jeremy	Senior	17-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis.	0.70	\$ 445.00	311.50
Burr,Jeremy	Senior	17-Mar-19	T3 - Long-Term Projections	Provide feedback on the SRF and FF surpluses implied by the October FP adjusted for Pension obligations	2.90	\$ 445.00	1,290.50
Chepenik,Adam Brandon	Partner/Principal	17-Mar-19	T3 - Long-Term Projections	Review SRF surplus materials sent from J. Burr (EY).	0.80	\$ 870.00	696.00
Mackie,James	Executive Director	17-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	7.60	\$ 405.00	3,078.00
Panagiotakis,Sofia	Senior Manager	17-Mar-19	T3 - Long-Term Projections	Review the SRF portion of the fiscal plan surplus analysis	1.20	\$ 720.00	864.00
Panagiotakis,Sofia	Senior Manager	17-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis.	0.70	\$ 720.00	504.00

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Santambrogio, Juan	Executive Director	17-Mar-19	T3 - Long-Term Projections	REDACTED	1.70	\$ 810.00	1,377.00
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neill), P. Pierluisi (O'Neill), J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis	1.00	\$ 445.00	445.00
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Participate in follow-up call with J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss follow up items on the fiscal plan surplus analysis	0.60	\$ 445.00	267.00
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Prepare final of SRF analysis with all details of related analysis	1.10	\$ 445.00	489.50
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Prepare summary of fiscal plan surplus analysis to be sent to the FOMB	0.50	\$ 445.00	222.50
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Prepare updated slides incorporating several tables detailing various time periods where the surplus by agency changes	1.90	\$ 445.00	845.50
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Provide a template for the updated SRF surplus analysis incorporating the analysis we completed incorporating all costs associated with individual fund types	0.60	\$ 445.00	267.00
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Provide final review of SRF surplus analysis to be discussed with FOMB and McKinsey and prepare final workbook to be shared	0.90	\$ 445.00	400.50
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Provide feedback on time series chart of surplus by fund type	0.40	\$ 445.00	178.00
Burr, Jeremy	Senior	18-Mar-19	T3 - Long-Term Projections	Respond to Federal Fund deficit assumption in the fiscal plan with the current argument and alternatives	0.40	\$ 445.00	178.00
Chepenik, Adam Brandon	Partner/Principal	18-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	4.00	\$ 435.00	1,740.00
Chepenik, Adam Brandon	Partner/Principal	18-Mar-19	T3 - Plan of Adjustment	Participate in call with E. Barak (Proskauer), E. Trigo (O'Neill), M. Zerjal (O'Neill), T. Pannel (EY), P. Garcia (EY), A. Chepenik (EY) R. Tague (EY), B. Maciejewski (EY) to discuss bank account transition analysis and plan of adjustment priorities.	1.10	\$ 870.00	957.00
Chepenik, Adam Brandon	Partner/Principal	18-Mar-19	T3 - Long-Term Projections	Participate in follow-up call with J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss follow up items on the fiscal plan surplus analysis	0.60	\$ 870.00	522.00
Chepenik, Adam Brandon	Partner/Principal	18-Mar-19	T3 - Long-Term Projections	Participate in meeting with D. Mullins (EY), J. Mackie (EY), J. Santambrogio (EY), and A. Chepenik (EY) to discuss long-term tax forecast and property tax collections.	0.80	\$ 870.00	696.00
Chepenik, Adam Brandon	Partner/Principal	18-Mar-19	T3 - Long-Term Projections	Participate in meeting with OTA Advisors, N. Jaresko (FOMB), S. Negron (FOMB), D. Mullins (EY), J. Mackie (EY), and A. Chepenik (EY) to discuss long term property tax forecasting.	1.80	\$ 870.00	1,566.00
Chepenik, Adam Brandon	Partner/Principal	18-Mar-19	T3 - Long-Term Projections	Prepare SRF analysis to S. O'Rourke (McKinsey) and J. Davis (McKinsey)	0.60	\$ 870.00	522.00
Chepenik, Adam Brandon	Partner/Principal	18-Mar-19	T3 - Plan of Adjustment	Review cash forecasting materials in detail in preparation for cash discussions.	2.40	\$ 870.00	2,088.00
Day, Timothy Sean	Manager	18-Mar-19	T3 - Creditor Mediation Support	Review active coding of plan provisions with actuarial report	1.80	\$ 519.00	934.20
Dougherty, Ryan Curran	Senior	18-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neill), P. Pierluisi (O'Neill), J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis	1.00	\$ 445.00	445.00
Dougherty, Ryan Curran	Senior	18-Mar-19	T3 - Long-Term Projections	Participate in follow-up call with J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss follow up items on the fiscal plan surplus analysis	0.60	\$ 445.00	267.00
Dougherty, Ryan Curran	Senior	18-Mar-19	T3 - Long-Term Projections	Prepare draft deck of total SRF surplus/deficit over 40-year period	1.20	\$ 445.00	534.00
Dougherty, Ryan Curran	Senior	18-Mar-19	T3 - Long-Term Projections	Prepare draft summary analysis of Federal Funds behavior over 40-year Fiscal Plan period.	0.90	\$ 445.00	400.50
Dougherty, Ryan Curran	Senior	18-Mar-19	T3 - Long-Term Projections	Update draft deck of total SRF surplus/deficit based on comments from J Burr (EY)	0.70	\$ 445.00	311.50
Dougherty, Ryan Curran	Senior	18-Mar-19	T3 - Long-Term Projections	Update draft deck of total SRF surplus/deficit based on comments from S Panagiotakis (EY).	0.80	\$ 445.00	356.00
Dougherty, Ryan Curran	Senior	18-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus based on comments from S Panagiotakis (EY).	0.40	\$ 445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Garcia, Francisco R.	Senior Manager	18-Mar-19	T3 - Plan of Adjustment	Participate in a call with E Barak (Proskauer), E Trigo (O'Neill), M Zerjal (O'Neill), T Pannell (EY), P Garcia (EY), A Chepenik (EY), R Tague (EY), B Maciejewski (EY) to discuss bank account transition analysis and plan of adjustment priorities.	1.10	\$ 720.00	792.00
Garcia, Francisco R.	Senior Manager	18-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Miami, FL to San Juan, PR.	2.90	\$ 360.00	1,044.00
Kane, Collin	Senior	18-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Kane, Collin	Senior	18-Mar-19	T3 - Creditor Mediation Support	REDACTED	3.20	\$ 405.00	1,296.00
Levy, Sheva R	Partner/Principal	18-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 721.00	1,153.60
Maciejewski, Brigid Jean	Manager	18-Mar-19	T3 - Plan of Adjustment	Participate in a call with E Barak (Proskauer), E Trigo (O'Neill), M Zerjal (O'Neill), T Pannell (EY), P Garcia (EY), A Chepenik (EY), R Tague (EY), B Maciejewski (EY) to discuss bank account transition analysis and plan of adjustment priorities.	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	18-Mar-19	T3 - Plan of Adjustment	Review and provide feedback to team on Duff & Phelps report and FOMB data collection process	0.40	\$ 595.00	238.00
Maciejewski, Brigid Jean	Manager	18-Mar-19	T3 - Plan of Adjustment	Review benchmarking data from City of Detroit and other municipalities regarding best practices for working capital requirements	1.40	\$ 595.00	833.00
Maciejewski, Brigid Jean	Manager	18-Mar-19	T3 - Plan of Adjustment	Review documents provided by O'Neill regarding Duff & Phelps report and no response accounts	0.60	\$ 595.00	357.00
Mackie, James	Executive Director	18-Mar-19	T3 - Long-Term Projections	Meeting with N. Jaresko (FOMB), G. Cornea (FOMB), L. Walters (FOMB), D. Mullins (EY), J. Mackie (EY) regarding property tax reform	2.10	\$ 810.00	1,701.00
Mackie, James	Executive Director	18-Mar-19	T3 - Long-Term Projections	Participate in meeting with D. Mullins (EY), J. Mackie (EY), J. Santambrogio (EY), and A. Chepenik (EY) to discuss long-term tax forecast and property tax collections.	0.80	\$ 810.00	648.00
Mackie, James	Executive Director	18-Mar-19	T3 - Long-Term Projections	Participate in meeting with OTA Advisors, N. Jaresko (FOMB), S. Negron (FOMB), D. Mullins (EY), J. Mackie (EY), and A. Chepenik (EY) to discuss long term property tax forecasting.	1.80	\$ 810.00	1,458.00
Malhotra, Gaurav	Partner/Principal	18-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Malhotra, Gaurav	Partner/Principal	18-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 870.00	1,131.00
Moran-Eserski, Javier	Senior	18-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from the meeting with Proskauer related to POA	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	18-Mar-19	T3 - Plan of Adjustment	Prepare a workflow to map the D&P and FOMB data collection and review process in support of our ongoing bank account analysis	2.20	\$ 445.00	979.00
Moran-Eserski, Javier	Senior	18-Mar-19	T3 - Plan of Adjustment	Analyze mapping of the points-of-contact listed in Team Connect to the Title III agencies	2.10	\$ 445.00	934.50
Moran-Eserski, Javier	Senior	18-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	3.70	\$ 222.50	823.25
Mullins, Daniel R	Executive Director	18-Mar-19	T3 - Long-Term Projections	Meeting with N. Jaresko (FOMB), G. Cornea (FOMB), L. Walters (FOMB), D. Mullins (EY), J. Mackie (EY) regarding property tax reform	2.10	\$ 810.00	1,701.00
Mullins, Daniel R	Executive Director	18-Mar-19	T3 - Long-Term Projections	Participate in meeting with D. Mullins (EY), J. Mackie (EY), J. Santambrogio (EY), and A. Chepenik (EY) to discuss long-term tax forecast and property tax collections.	0.80	\$ 810.00	648.00
Mullins, Daniel R	Executive Director	18-Mar-19	T3 - Long-Term Projections	Participate in meeting with OTA Advisors, N. Jaresko (FOMB), S. Negron (FOMB), D. Mullins (EY), J. Mackie (EY), and A. Chepenik (EY) to discuss long term property tax forecasting.	1.80	\$ 810.00	1,458.00
Mullins, Daniel R	Executive Director	18-Mar-19	T3 - Long-Term Projections	Prepare for meeting with FOMB on tax reform	0.80	\$ 810.00	648.00
Mullins, Daniel R	Executive Director	18-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Baltimore, MD to San Juan, PR.	5.90	\$ 405.00	2,389.50
Panagiotakis, Sofia	Senior Manager	18-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neill), P. Pierluisi (O'Neill), J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis	1.00	\$ 720.00	720.00
Panagiotakis, Sofia	Senior Manager	18-Mar-19	T3 - Long-Term Projections	Participate in follow-up call with J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss follow up items on the fiscal plan surplus analysis	0.60	\$ 720.00	432.00

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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Pannell, William Winder Thomas	Partner/Principal	18-Mar-19	T3 - Plan of Adjustment	Participate in a call with E Barak (Proskauer), E Trigo (O'Neill), M Zerjal (O'Neill), T Pannell (EY), P Garcia (EY), A Chepenik (EY), R Tague (EY), B Maciejewski (EY) to discuss bank account transition analysis and plan of adjustment priorities.	1.10	\$ 870.00	957.00
Pannell, William Winder Thomas	Partner/Principal	18-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	6.10	\$ 435.00	2,653.50
Santambrogio, Juan	Executive Director	18-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 810.00	1,863.00
Santambrogio, Juan	Executive Director	18-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio, Juan	Executive Director	18-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neill), P. Pierluisi (O'Neill), J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis	1.00	\$ 810.00	810.00
Santambrogio, Juan	Executive Director	18-Mar-19	T3 - Long-Term Projections	Participate in follow-up call with J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss follow up items on the fiscal plan surplus analysis	0.60	\$ 810.00	486.00
Santambrogio, Juan	Executive Director	18-Mar-19	T3 - Long-Term Projections	Participate in meeting with D. Mullins (EY), J. Mackie (EY), J. Santambrogio (EY), and A. Chepenik (EY) to discuss long-term tax forecast and property tax collections.	0.80	\$ 810.00	648.00
Santambrogio, Juan	Executive Director	18-Mar-19	T3 - Long-Term Projections	Review projected revenues and expenditures in federal funds in the Fiscal Plan to understand trends	0.80	\$ 810.00	648.00
Stricklin, Todd	Senior	18-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 405.00	607.50
Tague, Robert	Senior Manager	18-Mar-19	T3 - Plan of Adjustment	Follow up on various advisor meetings to set up regarding bank account work streams.	0.20	\$ 720.00	144.00
Tague, Robert	Senior Manager	18-Mar-19	T3 - Plan of Adjustment	Participate in a call with E Barak (Proskauer), E Trigo (O'Neill), M Zerjal (O'Neill), T Pannell (EY), P Garcia (EY), A Chepenik (EY), R Tague (EY), B Maciejewski (EY) to discuss bank account transition analysis and plan of adjustment priorities.	1.10	\$ 720.00	792.00
Burr, Jeremy	Senior	19-Mar-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY), J Burr (EY), R Dougherty (EY), and R Rivera (McK) to discuss fiscal plan surplus model significant assumptions.	0.30	\$ 445.00	133.50
Burr, Jeremy	Senior	19-Mar-19	T3 - Long-Term Projections	Participate in call with RJ Possner (Conway), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the federal funds forecasts for certain IFCUs in the FP	0.30	\$ 445.00	133.50
Burr, Jeremy	Senior	19-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neill), J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus deck	1.00	\$ 445.00	445.00
Burr, Jeremy	Senior	19-Mar-19	T3 - Long-Term Projections	Prepare final slides to be presented to N Jaresko (FOMB) on the fiscal plan surplus analysis	1.80	\$ 445.00	801.00
Burr, Jeremy	Senior	19-Mar-19	T3 - Long-Term Projections	Prepare updated surplus analysis based on information regarding the use of Federal Funds for PRITA and highlighting the SIFC and Cardio surplus restrictions	1.60	\$ 445.00	712.00
Burr, Jeremy	Senior	19-Mar-19	T3 - Long-Term Projections	Prepare edits to the updated surplus deck provided by McKinsey to be presented to N Jaresko (FOMB)	1.10	\$ 445.00	489.50
Chepenik, Adam Brandon	Partner/Principal	19-Mar-19	T3 - Plan of Adjustment	Send update on bank account discussion to J. El Kourey (FOMB)	0.20	\$ 870.00	174.00
Chepenik, Adam Brandon	Partner/Principal	19-Mar-19	T3 - Long-Term Projections	Participate in meeting with PR Tourism officials, D. Ortiz (O'Neill), A. Chepenik (EY), and J. Moran-Eserski (EY) to discuss VLT regulations.	1.60	\$ 870.00	1,392.00
Chepenik, Adam Brandon	Partner/Principal	19-Mar-19	T3 - Long-Term Projections	Participate in meeting with T. Pannell (EY), A. Chepenik (EY), P. Garcia (EY), E. Trigo (O'Neill), D. Mullins (EY), J. Mackie (EY) to discuss cash forecasting and long term forecast.	0.90	\$ 870.00	783.00
Chepenik, Adam Brandon	Partner/Principal	19-Mar-19	T3 - Long-Term Projections	Participate in VLT long-term forecast discussions with stakeholders and FOMB staff including Omar Cuadrado (FOMB), D. Ortiz (O'Neill).	1.10	\$ 870.00	957.00
Chepenik, Adam Brandon	Partner/Principal	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A Rossy Raices (Hacienda), A Chepenik (EY), T Pannell (EY), J Moran-Eserski (EY), P Garcia (EY), R. Tague (EY) to discuss Hacienda's TSA bank account transition work	0.90	\$ 870.00	783.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	T3 - Long-Term Projections	Participate in meeting with J Levy (Deloitte), J Gabb (Deloitte), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Deloitte's analysis on bank accounts and cash.	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Ahlberg (Conway), J York (Conway), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Conway's IFCU analysis on bank accounts and cash.	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), A Chepenik (EY), P Garcia (EY), R. Tague (EY) and J Moran-Eserski (EY) to discuss analysis needed from Hacienda on bank accounts.	0.60	\$ 870.00	522.00
Chou,Harglin Ariel	Senior	19-Mar-19	T3 - Creditor Mediation Support	Review notes on changes on retirees Proval for follow up	0.90	\$ 405.00	364.50
Day,Timothy Sean	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Day,Timothy Sean	Manager	19-Mar-19	T3 - Creditor Mediation Support	Continue review of active coding in order to match results in actuarial repor	1.70	\$ 519.00	882.30
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY), J Burr (EY), R Dougherty (EY), and R Rivera (McK) to discuss fiscal plan surplus model significant assumptions.	0.30	\$ 445.00	133.50
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Participate in call with RJ Possner (Conway), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the federal funds forecasts for certain IFCUs in the FP.	0.30	\$ 445.00	133.50
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neill), J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus deck	1.00	\$ 445.00	445.00
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Prepare analysis on HTA exposure using SRF surplus analysis	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Provide analysis on IFCUs that receive appropriations versus surplus analysis Fiscal Plan projection.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Prepare Special Revenue Funds deck for N Jaresko (FOMB).	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Update draft deck of total SRF surplus/deficit based on comments from J Santambrogio (EY).	1.40	\$ 445.00	623.00
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Update draft deck of total SRF surplus/deficit based on comments from McKinsey.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	19-Mar-19	T3 - Long-Term Projections	Update SRF surplus analysis for 40-year surplus based on comments from J Burr (EY).	1.30	\$ 445.00	578.50
Garcia,Francisco R.	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A Rossy Raices (Hacienda), A Chepenik (EY), T Pannell (EY), J Moran-Eserski (EY), P Garcia (EY), R. Tague (EY) to discuss Hacienda's TSA bank account transition work.	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with J Levy (Deloitte), J Gabb (Deloitte), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Deloitte's analysis on bank accounts and cash.	1.20	\$ 720.00	864.00
Garcia,Francisco R.	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Ahlberg (Conway), J York (Conway), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Conway's IFCU analysis on bank accounts and cash.	1.10	\$ 720.00	792.00
Garcia,Francisco R.	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), A Chepenik (EY), P Garcia (EY), R. Tague (EY) and J Moran-Eserski (EY) to discuss analysis needed from Hacienda on bank accounts.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Prepare overview of discussion points for transition of Duff & Phelps work	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Prepare preliminary work plan for bank account work stream	0.40	\$ 720.00	288.00
Good JR,Clark E	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Levy,Sheva R	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60

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Levy,Sheva R	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Lieberman,Charles	Staff	19-Mar-19	T3 - Long-Term Projections	Review budget materials to provide summary of key findings	1.10	\$ 245.00	269.50
Lieberman,Charles	Staff	19-Mar-19	T3 - Long-Term Projections	Review PROMESA for specific criteria related to FP.	0.80	\$ 245.00	196.00
Lieberman,Charles	Staff	19-Mar-19	T3 - Long-Term Projections	Review budget vs actual results to prepare updates versus projections	2.10	\$ 245.00	514.50
Lieberman,Charles	Staff	19-Mar-19	T3 - Long-Term Projections	Review FY19 budget materials to assess usability	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	19-Mar-19	T3 - Long-Term Projections	Review summary of Puerto Rico workstreams related to FF	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	19-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	6.40	\$ 122.50	784.00
Maciejewski,Brigid Jean	Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in discussions with Conway regarding IFCU analysis to kickoff bank account workstream	1.10	\$ 595.00	654.50
Maciejewski,Brigid Jean	Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in discussions with Deloitte to kickoff bank account workstream	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in discussions with Hacienda regarding TSA bank account transition work to kickoff bank account workstream	0.90	\$ 595.00	535.50
Maciejewski,Brigid Jean	Manager	19-Mar-19	T3 - Plan of Adjustment	Prepare detailed workplan for bank account workstream	1.80	\$ 595.00	1,071.00
Maciejewski,Brigid Jean	Manager	19-Mar-19	T3 - Plan of Adjustment	Review background information provided from Proskauer regarding Duff & Phelps draft report in order to assess next steps for purposes of the disclosure statement	0.70	\$ 595.00	416.50
Maciejewski,Brigid Jean	Manager	19-Mar-19	T3 - Plan of Adjustment	Review documents provided by O'Neill for list of Title III entities to include in working capital liquidity analysis	0.80	\$ 595.00	476.00
Maciejewski,Brigid Jean	Manager	19-Mar-19	T3 - Plan of Adjustment	Review Team Connect data provided from FOMB in preparation for working session with Hacienda on bank account workstream	2.40	\$ 595.00	1,428.00
Mackie,James	Executive Director	19-Mar-19	T3 - Long-Term Projections	Participate in meeting with A. Ondina (FOMB), R. Rodriguez (FOMB) to discuss PR fiscal problems.	2.40	\$ 810.00	1,944.00
Malhotra,Gaurav	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 870.00	696.00
Malhotra,Gaurav	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Malhotra,Gaurav	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Malhotra,Gaurav	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	Review updated term sheet for FOMB offer to COR	0.40	\$ 870.00	348.00
Malhotra,Gaurav	Partner/Principal	19-Mar-19	T3 - Creditor Mediation Support	Review updated talking points for AFT meeting	1.20	\$ 870.00	1,044.00
Moran-Eserski,Javier	Senior	19-Mar-19	T3 - Long-Term Projections	Participate in meeting with PR Tourism officials, D Ortiz (O'Neill), A Chepenik (EY), and J Moran-Eserski (EY) to discuss VLT regulations	1.60	\$ 445.00	712.00
Moran-Eserski,Javier	Senior	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A Rossy Raices (Hacienda), A Chepenik (EY), T Pannell (EY), J Moran-Eserski (EY), P Garcia (EY), R. Tague (EY) to discuss Hacienda's TSA bank account transition work	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with J Levy (Deloitte), J Gabb (Deloitte), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Deloitte's analysis on bank accounts and cash.	1.20	\$ 445.00	534.00
Moran-Eserski,Javier	Senior	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Ahlberg (Conway), J York (Conway), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Conway's IFCU analysis on bank accounts and cash.	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), A Chepenik (EY), P Garcia (EY), R. Tague (EY) and J Moran-Eserski (EY) to discuss analysis needed from Hacienda on bank accounts	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	19-Mar-19	T3 - Plan of Adjustment	Reconcile the Title III agencies provided by O&B with the list of agencies that are in scope for FY20 budget	1.90	\$ 445.00	845.50
Moran-Eserski,Javier	Senior	19-Mar-19	T3 - Plan of Adjustment	Review New York's, Illinois', and Connecticut's fiscal plan to identify their reserve practices in support for our ongoing analysis regarding recommended level of reserves for Puerto Rico	1.30	\$ 445.00	578.50
Mullins,Daniel R	Executive Director	19-Mar-19	T3 - Long-Term Projections	Conduct research on background data and information on PR property tax system to assess prospects for restructuring.	3.50	\$ 810.00	2,835.00
Nichols,Carly	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Nichols,Carly	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.00	\$ 519.00	1,038.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nichols, Carly	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Nichols, Carly	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Nichols, Carly	Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Panagiotakis, Sofia	Senior Manager	19-Mar-19	T3 - Long-Term Projections	Participate in call with RJ Possner (Conway), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the federal funds forecasts for certain IFCUs in the EP.	0.30	\$ 720.00	216.00
Panagiotakis, Sofia	Senior Manager	19-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neill), J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus deck	1.00	\$ 720.00	720.00
Panagiotakis, Sofia	Senior Manager	19-Mar-19	T3 - Long-Term Projections	Review the revised deck on the Fiscal Plan surplus analysis	0.60	\$ 720.00	432.00
Panagiotakis, Sofia	Senior Manager	19-Mar-19	T3 - Long-Term Projections	Review the revisions to the fiscal plan surplus analysis to understand the impact of the changes made.	1.20	\$ 720.00	864.00
Pannell, William Winder Thomas	Partner/Principal	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A Rossy Raices (Hacienda), A Chepenik (EY), T Pannell (EY), J Moran-Eserski (EY), P Garcia (EY), R. Tague (EY) to discuss Hacienda's TSA bank account transition work	0.90	\$ 870.00	783.00
Pannell, William Winder Thomas	Partner/Principal	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with J Levy (Deloitte), J Gabb (Deloitte), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Deloitte's analysis on bank accounts and cash.	1.20	\$ 870.00	1,044.00
Pannell, William Winder Thomas	Partner/Principal	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Ahlberg (Conway), J York (Conway), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Conway's IFCU analysis on bank accounts and cash.	1.10	\$ 870.00	957.00
Pannell, William Winder Thomas	Partner/Principal	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), A Chepenik (EY), P Garcia (EY), R. Tague (EY) and J Moran-Eserski (EY) to discuss analysis needed from Hacienda on bank accounts	0.60	\$ 870.00	522.00
Santambrogio, Juan	Executive Director	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 810.00	1,539.00
Santambrogio, Juan	Executive Director	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 810.00	1,539.00
Santambrogio, Juan	Executive Director	19-Mar-19	T3 - Long-Term Projections	REDACTED	2.40	\$ 810.00	1,944.00
Santambrogio, Juan	Executive Director	19-Mar-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY), J Burr (EY), R Dougherty (EY), and R Rivera (McK) to discuss fiscal plan surplus model significant assumptions.	0.30	\$ 810.00	243.00
Santambrogio, Juan	Executive Director	19-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), E. Trigo (O'Neill), J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus deck	1.00	\$ 810.00	810.00
Santambrogio, Juan	Executive Director	19-Mar-19	T3 - Long-Term Projections	Review information received on census data from Government actuaries to update pension projections	0.40	\$ 810.00	324.00
Stricklin, Todd	Senior	19-Mar-19	T3 - Long-Term Projections	Prepare PREPA valuation coding for revisions/updates for team review	2.50	\$ 405.00	1,012.50
Stricklin, Todd	Senior	19-Mar-19	T3 - Long-Term Projections	Prepare PREPA valuation coding to address four additional components to model the coordinated and supplementary service benefits	2.80	\$ 405.00	1,134.00
Stricklin, Todd	Senior	19-Mar-19	T3 - Long-Term Projections	Prepare PREPA valuation coding related to bonus data defaults, including Christmas, Summer, and Funeral bonuses	2.30	\$ 405.00	931.50
Stricklin, Todd	Senior	19-Mar-19	T3 - Long-Term Projections	Review PREPA ProVal coding to remove unused and superseded benefit and plan definition coding	2.10	\$ 405.00	850.50
Tague, Robert	Senior Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A Rossy Raices (Hacienda), A Chepenik (EY), T Pannell (EY), J Moran-Eserski (EY), P Garcia (EY), R. Tague (EY) to discuss Hacienda's TSA bank account transition work	0.90	\$ 720.00	648.00

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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with J Levy (Deloitte), J Gabb (Deloitte), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Deloitte's analysis on bank accounts and cash.	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Ahlberg (Conway), J York (Conway), A Chepenik (EY), T Pannell (EY), R. Tague (EY), J Moran-Eserski (EY), P Garcia (EY) to discuss Conway's IFCU analysis on bank accounts and cash.	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), A Chepenik (EY), P Garcia (EY), R. Tague (EY) and J Moran-Eserski (EY) to discuss analysis needed from Hacienda on bank accounts	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	19-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	19-Mar-19	T3 - Plan of Adjustment	Review analysis of bank accounts that were unresponsive and subject to legal diligence.	0.30	\$ 720.00	216.00
Burr,Jeremy	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in call with J York (Conway) to discuss HFA, PRITA, and ADEA forecasts for the upcoming fiscal plan	0.30	\$ 445.00	133.50
Burr,Jeremy	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in call with K. Rifkind (FOMB), S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), and J. Burr (EY) to discuss the Fiscal Plan Surplus analysis.	0.80	\$ 445.00	356.00
Burr,Jeremy	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in call with RJ Possner (Conway), R. Wagstaff (Conway), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the forecasts for certain IFCUs in the FP.	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in discussion with Z Jamil (Mck), A Ly (Mck), S Hurtado (EY) and J Burr (EY) to discuss current obligations to PRASA and available funds to support payment of outstanding balances	0.50	\$ 445.00	222.50
Burr,Jeremy	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss revisions to the FP surplus analysis deck following the meeting with K. Rifkind (FOMB)	0.50	\$ 445.00	222.50
Burr,Jeremy	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to review the slides in the FP surplus analysis deck	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	20-Mar-19	T3 - Long-Term Projections	Prepare follow-up to O'Neill regarding ACA's inclusion in the SRF surplus analysis	0.20	\$ 445.00	89.00
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with FOMB staff to discuss long-term forecast	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with Ankura, AAFAP, and EY to discuss bank account and working capital analysis. EY Participants: A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), R. Tague (EY)	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	T3 - Plan of Adjustment	Prepare request for working capital analysis and other materials	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	20-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Philadelphia, PA	4.00	\$ 435.00	1,740.00
Chou,Harnglin Ariel	Senior	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 405.00	1,174.50
Day,Timothy Sean	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Day,Timothy Sean	Manager	20-Mar-19	T3 - Creditor Mediation Support	Continue review of active coding of benefit definitions	2.70	\$ 519.00	1,401.30
Dougherty,Ryan Curran	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in call with K. Rifkind (FOMB), S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), and J. Burr (EY) to discuss the Fiscal Plan Surplus analysis.	0.80	\$ 445.00	356.00
Dougherty,Ryan Curran	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in call with RJ Possner (Conway), R. Wagstaff (Conway), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the forecasts for certain IFCUs in the FP	0.40	\$ 445.00	178.00

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Dougherty,Ryan Curran	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss revisions to the FP surplus analysis deck following the meeting with K. Rifkind (FOMB).	0.50	\$ 445.00	222.50
Dougherty,Ryan Curran	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to review the slides in the FP surplus analysis deck	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	20-Mar-19	T3 - Long-Term Projections	Provide feedback on PRITA assumptions on accessing surplus.	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	20-Mar-19	T3 - Long-Term Projections	Update draft deck of total SRF surplus/deficit based on comments from J Santambrogio (EY).	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	20-Mar-19	T3 - Long-Term Projections	Update draft deck of total SRF surplus/deficit based to appropriately reflect availability of funds.	1.40	\$ 445.00	623.00
Garcia,Francisco R.	Senior Manager	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with Ankura, AAFAP, and EY to discuss bank account and working capital analysis. EY Participants: A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), R. Tague (EY).	1.20	\$ 720.00	864.00
Garcia,Francisco R.	Senior Manager	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with K. Williamson (FOMB), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), T. Pannell (EY), and P. Garcia (EY) to discuss Team Connect portal	0.70	\$ 720.00	504.00
Garcia,Francisco R.	Senior Manager	20-Mar-19	T3 - Plan of Adjustment	Prepare revisions to preliminary work plan for bank account work stream	1.80	\$ 720.00	1,296.00
Garcia,Francisco R.	Senior Manager	20-Mar-19	T3 - Plan of Adjustment	Review Duff & Phelps report and FOMB supporting documentation in advance of TeamConnect transition meeting.	1.10	\$ 720.00	792.00
Garcia,Francisco R.	Senior Manager	20-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	4.90	\$ 360.00	1,764.00
Good JR,Clark E	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Good JR,Clark E	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Hurtado,Sergio Danilo	Senior	20-Mar-19	T3 - Long-Term Projections	Participate in discussion with Z Jamil (McK), A Ly (McK), S Hurtado (EY) and J Burr (EY) to discuss current obligations to PRASA and available funds to support payment of outstanding balances	0.50	\$ 445.00	222.50
Hurtado,Sergio Danilo	Senior	20-Mar-19	T3 - Long-Term Projections	Prepare file summarizing CCBA SRF request and potential impact	2.20	\$ 445.00	979.00
Hurtado,Sergio Danilo	Senior	20-Mar-19	T3 - Long-Term Projections	Review CCBA Special Revenue Funds request materials	2.80	\$ 445.00	1,246.00
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lieberman, Charles	Staff	20-Mar-19	T3 - Plan of Adjustment	Participate in a call with R Tague (EY), B Maciejewski (EY), C Lieberman (EY) to discuss history of Puerto Rico, bank account workstream and upcoming working sessions with Duff & Phelps	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	20-Mar-19	T3 - Plan of Adjustment	Preliminary review of Duff and Phelps Interim IFAT report on Title 3 Bank Accounts.	1.40	\$ 245.00	343.00
Lieberman, Charles	Staff	20-Mar-19	T3 - Plan of Adjustment	Review Duff & Phelps: IFAT Report on Title III Bank Accounts (February 4, 2019 draft).	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	20-Mar-19	T3 - Plan of Adjustment	Review File - "Deficiencies of Draft Duff & Phelps: IFAT Report on Title III Bank Accounts (February 4, 2019 draft)" as preparation for on boarding	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	20-Mar-19	T3 - Plan of Adjustment	Review the most recent FY 2019 certified fiscal plan.	1.20	\$ 245.00	294.00
Maciejewski, Brigid Jean	Manager	20-Mar-19	T3 - Plan of Adjustment	Participate in a call with R Tague (EY), B Maciejewski (EY), C Lieberman (EY) to discuss history of Puerto Rico, bank account workstream and upcoming working sessions with Duff & Phelps and other advisors	0.60	\$ 595.00	357.00
Maciejewski, Brigid Jean	Manager	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with Ankura, AAFAP, and EY to discuss bank account and working capital analysis. EY Participants: A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), R. Tague (EY)	1.20	\$ 595.00	714.00
Maciejewski, Brigid Jean	Manager	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with K. Williamson (FOMB), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), T. Pannell (EY), and P. Garcia (EY) to discuss Team Connect portal.	0.70	\$ 595.00	416.50
Maciejewski, Brigid Jean	Manager	20-Mar-19	T3 - Plan of Adjustment	Review documents provided by Conway regarding TSA account structure in preparation of upcoming working sessions with advisors	0.80	\$ 595.00	476.00
Maciejewski, Brigid Jean	Manager	20-Mar-19	T3 - Plan of Adjustment	Review documents provided by FOMB regarding Team Connect in preparation for scheduled handoff meeting with Duff & Phelps	2.30	\$ 595.00	1,368.50
Maciejewski, Brigid Jean	Manager	20-Mar-19	T3 - Plan of Adjustment	Review documents received from OMM regarding deficiencies in Duff & Phelps report	1.80	\$ 595.00	1,071.00
Maciejewski, Brigid Jean	Manager	20-Mar-19	T3 - Plan of Adjustment	Review documents from prior meeting with Hacienda and Conway regarding TSA accounts in preparation of working session with Duff & Phelps	0.30	\$ 595.00	178.50
Maciejewski, Brigid Jean	Manager	20-Mar-19	T3 - Plan of Adjustment	Review summary of prior discussion with Duff & Phelps relating to data collection, Team Connect portal and other databases to prepare for meeting	0.30	\$ 595.00	178.50
Mackie, James	Executive Director	20-Mar-19	T3 - Long-Term Projections	Participate in call with FOMB regarding tax expenditure report forecast, VLT estimates, and tax incentives	0.50	\$ 810.00	405.00
Mackie, James	Executive Director	20-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	8.90	\$ 405.00	3,604.50
Malhotra, Gaurav	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Malhotra, Gaurav	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Malhotra, Gaurav	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Malhotra, Gaurav	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Malhotra, Gaurav	Partner/Principal	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	3.20	\$ 870.00	2,784.00
Malhotra, Gaurav	Partner/Principal	20-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Chicago, IL to New York, NY	2.00	\$ 435.00	870.00
Moran-Eserski, Javier	Senior	20-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from the meeting with Conway regarding cash management	0.50	\$ 445.00	222.50
Moran-Eserski, Javier	Senior	20-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from the meeting with Deloitte regarding cash management	0.50	\$ 445.00	222.50
Moran-Eserski, Javier	Senior	20-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from the meeting with Hacienda regarding cash management	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with K. Williamson (FOMB), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), T. Pannell (EY), and P. Garcia (EY) to discuss Team Connect portal	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	20-Mar-19	T3 - Plan of Adjustment	Review material from the Detroit working capital analysis to assess comparables for PR analysis	1.60	\$ 445.00	712.00
Moran-Eserski, Javier	Senior	20-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	3.20	\$ 222.50	712.00
Mullins, Daniel R	Executive Director	20-Mar-19	T3 - Long-Term Projections	Prepare additional review of property taxes for CRIM analysis	0.60	\$ 810.00	486.00
Mullins, Daniel R	Executive Director	20-Mar-19	T3 - Long-Term Projections	Prepare additional review of tax credits for overall analysis of tax policy	0.40	\$ 810.00	324.00
Mullins, Daniel R	Executive Director	20-Mar-19	T3 - Long-Term Projections	Prepare for additional review of uses of special revenue funds	0.40	\$ 810.00	324.00
Mullins, Daniel R	Executive Director	20-Mar-19	T3 - Long-Term Projections	Prepare summary of research on PR tax provisions related to property taxes.	0.70	\$ 810.00	567.00
Mullins, Daniel R	Executive Director	20-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	10.90	\$ 405.00	4,414.50
Nichols, Carly	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 519.00	1,349.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nichols, Carly	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.00	\$ 519.00	1,038.00
Nichols, Carly	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Nichols, Carly	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Nichols, Carly	Manager	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Panagiotakis, Sofia	Senior Manager	20-Mar-19	T3 - Long-Term Projections	Participate in call with K. Rifkind (FOMB), S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), and J. Burr (EY) to discuss the Fiscal Plan Surplus analysis.	0.80	\$ 720.00	576.00
Panagiotakis, Sofia	Senior Manager	20-Mar-19	T3 - Long-Term Projections	Participate in call with RJ Possner (Conway), R. Wagstaff (Conway), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the forecasts for certain IFCUs in the FP.	0.40	\$ 720.00	288.00
Panagiotakis, Sofia	Senior Manager	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss revisions to the FP surplus analysis deck following the meeting with K. Rifkind (FOMB).	0.50	\$ 720.00	360.00
Panagiotakis, Sofia	Senior Manager	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to review the slides in the FP surplus analysis deck.	0.40	\$ 720.00	288.00
Panagiotakis, Sofia	Senior Manager	20-Mar-19	T3 - Long-Term Projections	Review the revised slides for the fiscal plan surplus analysis to provide comments.	0.60	\$ 720.00	432.00
Pannell, William Winder Thomas	Partner/Principal	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with T. Pannell (EY), A. Chepenik (EY), P. Garcia (EY), E. Trigo (O'Neill), D. Mullins (EY), J. Mackie (EY) to discuss cash forecasting and long term forecast.	0.90	\$ 870.00	783.00
Pannell, William Winder Thomas	Partner/Principal	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with Ankura, AAFAP, and EY to discuss bank account and working capital analysis. EY Participants: A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), R. Tague (EY).	1.20	\$ 870.00	1,044.00
Pannell, William Winder Thomas	Partner/Principal	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with K. Williamson (FOMB), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), T. Pannell (EY), and P. Garcia (EY) to discuss Team Connect portal.	0.70	\$ 870.00	609.00
Pannell, William Winder Thomas	Partner/Principal	20-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.20	\$ 435.00	2,697.00
Riggins, Kyle	Senior	20-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50
Santambrogio, Juan	Executive Director	20-Mar-19	T3 - Long-Term Projections	REDACTED	1.90	\$ 810.00	1,539.00
Santambrogio, Juan	Executive Director	20-Mar-19	T3 - Long-Term Projections	Participate in call with K. Rifkind (FOMB), S. O'Rourke (McKinsey), O. Shah (McKinsey), R. Rivera (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), R. Dougherty (EY), and J. Burr (EY) to discuss the Fiscal Plan Surplus analysis	0.80	\$ 810.00	648.00
Santambrogio, Juan	Executive Director	20-Mar-19	T3 - Long-Term Projections	Participate in meeting with J. Santambrogio (EY), R. Dougherty (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss revisions to the FP surplus analysis deck following the meeting with K. Rifkind (FOMB).	0.50	\$ 810.00	405.00
Tague, Robert	Senior Manager	20-Mar-19	T3 - Plan of Adjustment	Participate in a call with R. Tague (EY), B. Maciejewski (EY), C. Lieberman (EY) to discuss history of Puerto Rico, bank account workstream and upcoming working sessions with Duff & Phelps and other advisors	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with Ankura, AAFAP, and EY to discuss bank account and working capital analysis. EY Participants: A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), R. Tague (EY).	1.20	\$ 720.00	864.00
Tague, Robert	Senior Manager	20-Mar-19	T3 - Plan of Adjustment	Participate in meeting with K. Williamson (FOMB), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), T. Pannell (EY), and P. Garcia (EY) to discuss Team Connect portal.	0.70	\$ 720.00	504.00
Burr, Jeremy	Senior	21-Mar-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), J. Burr (EY), R. Dougherty (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis	0.50	\$ 445.00	222.50
Burr, Jeremy	Senior	21-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Possner (Conway) and R. Erana (Conway), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the current operating cash flows for PRITA	0.40	\$ 445.00	178.00
Burr, Jeremy	Senior	21-Mar-19	T3 - Long-Term Projections	Prepare response to questions regarding the emergency reserve currently in the fiscal plan	0.20	\$ 445.00	89.00

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For the Period February 1, 2019 through May 31, 2019

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Burr,Jeremy	Senior	21-Mar-19	T3 - Long-Term Projections	Prepare feedback on federal fund deficit assumption in the fiscal plan to prepare for call with N Jaresko (FOMB) on March 22nd regarding fiscal surplus analysis	0.80	\$ 445.00	356.00
Burr,Jeremy	Senior	21-Mar-19	T3 - Long-Term Projections	Prepare response regarding the FY19 to FY20 budget bridge for ASEM with incorporation of certain budget increase approvals	0.70	\$ 445.00	311.50
Chepenik,Adam Brandon	Partner/Principal	21-Mar-19	T3 - Long-Term Projections	Participate in call with J. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), C. Robles (FOMB), A. Chepenik (EY), D. Mullins (EY), and J. Mackie (EY) to discuss tax expenditure report forecast, VLT estimates, and tax incentives.	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	21-Mar-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB) to discuss SRF deficit estimates and forecast.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	21-Mar-19	T3 - Long-Term Projections	Prepare comments on pension strategy for M. Rieker (FOMB) in preparation for N. Jaresko (FOMB) interview.	0.60	\$ 870.00	522.00
Day,Timothy Sean	Manager	21-Mar-19	T3 - Creditor Mediation Support	Continue to match valuation results of active participants	4.30	\$ 519.00	2,231.70
Dougherty,Ryan Curran	Senior	21-Mar-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), J. Burr (EY), R. Dougherty (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis	0.50	\$ 445.00	222.50
Dougherty,Ryan Curran	Senior	21-Mar-19	T3 - Long-Term Projections	Participate in meeting with R Prossner (Conway) and R Erana (Conway), J Burr (EY), R Dougherty (EY) and S Panagiotakis (EY) to discuss the current operating cash flows for PRITA	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	21-Mar-19	T3 - Long-Term Projections	Provide feedback on SRF presentation on IFCU revenue assumptions.	0.70	\$ 445.00	311.50
Garcia,Francisco R.	Senior Manager	21-Mar-19	T3 - Long-Term Projections	Participate in meeting with T. Pannell (EY), A. Chepenik (EY), P. Garcia (EY), E. Trigo (O'Neill), D. Mullins (EY), J. Mackie (EY) to discuss cash forecasting and long term forecast.	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	21-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with M. Zerjal (Proskauer), E. Trigo (O'Neill), E. Hornung (Duff), J. Jacobson (Duff), A. Gittleman (Duff), V. Kumar (Kranium), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY), A. Trang (EY) to walk through Team Connect portal and discuss Duff & Phelps' master data base of bank accounts	1.30	\$ 720.00	936.00
Garcia,Francisco R.	Senior Manager	21-Mar-19	T3 - Plan of Adjustment	Participated in working session with T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY) to prepare points of discussion for meeting with Duff & Phelps.	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	21-Mar-19	T3 - Plan of Adjustment	Prepare updated overview of discussion points for transition of Duff & Phelps data and documents.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	21-Mar-19	T3 - Plan of Adjustment	Review Duff & Phelps report with FOMB supporting documentation in advance of TeamConnect transition meeting.	1.80	\$ 720.00	1,296.00
Good JR,Clark E	Manager	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	3.90	\$ 519.00	2,024.10
Levy,Sheva R	Partner/Principal	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Lieberman,Charles	Staff	21-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with M. Zerjal (Proskauer), E. Trigo (O'Neill), E. Hornung (Duff), J. Jacobson (Duff), A. Gittleman (Duff), V. Kumar (Kranium), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY), A. Trang (EY) to walk through Team Connect portal and discuss Duff & Phelps' master data base of bank accounts	1.30	\$ 245.00	318.50
Lieberman,Charles	Staff	21-Mar-19	T3 - Plan of Adjustment	Participate in working session with T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY) to prepare points of discussion for meeting with Duff & Phelps.	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	21-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.40	\$ 122.50	784.00

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Lieberman, Charles	Staff	21-Mar-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss working capital template, Duff & Phelps report and bank account mapping	0.90	\$ 245.00	220.50
Maciejewski, Brigid Jean	Manager	21-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Detroit, MI to New York, NY	5.00	\$ 297.50	1,487.50
Maciejewski, Brigid Jean	Manager	21-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with M. Zerjal (Proskauer), E. Trigo (O'Neill), E. Hornung (Duff), J. Jacobson (Duff), A. Gittleman (Duff), V. Kumar (Kranium), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY), A. Trang (EY) to walk through Team Connect portal and discuss Duff & Phelps' master data base of bank accounts	1.30	\$ 595.00	773.50
Maciejewski, Brigid Jean	Manager	21-Mar-19	T3 - Plan of Adjustment	Participate in working session with T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY) to prepare points of discussion for meeting with Duff & Phelps	0.40	\$ 595.00	238.00
Maciejewski, Brigid Jean	Manager	21-Mar-19	T3 - Plan of Adjustment	Review benchmarking data analysis on municipalities regarding best practices for working capital requirements	1.40	\$ 595.00	833.00
Maciejewski, Brigid Jean	Manager	21-Mar-19	T3 - Plan of Adjustment	Review summary of issues regarding discussion with FOMB relating to data input process, communications sent to agencies and data collected from account holders	0.30	\$ 595.00	178.50
Maciejewski, Brigid Jean	Manager	21-Mar-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss working capital template, Duff & Phelps report and bank account mapping	0.90	\$ 595.00	535.50
Mackie, James	Executive Director	21-Mar-19	T3 - Long-Term Projections	Prepare for call regarding PR tax expenditure report with A. Chepenik (EY), D. Mullins (EY) and N. Jaresko (FOMB)	1.30	\$ 810.00	1,053.00
Mackie, James	Executive Director	21-Mar-19	T3 - Long-Term Projections	Participate in call with J. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), C. Robles (FOMB), A. Chepenik (EY), D. Mullins (EY), and J. Mackie (EY) to discuss tax expenditure report forecast, VLT estimates, and tax incentives.	1.10	\$ 810.00	891.00
Malhotra, Gaurav	Partner/Principal	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 870.00	957.00
Malhotra, Gaurav	Partner/Principal	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	3.90	\$ 870.00	3,393.00
Malhotra, Gaurav	Partner/Principal	21-Mar-19	T3 - Long-Term Projections	REDACTED	0.20	\$ 870.00	174.00
Moran-Eserski, Javier	Senior	21-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from the meeting with Duff & Phelps regarding cash management	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	21-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with M. Zerjal (Proskauer), E. Trigo (O'Neill), E. Hornung (Duff), J. Jacobson (Duff), A. Gittleman (Duff), V. Kumar (Kranium), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY), A. Trang (EY) to walk through Team Connect portal and discuss Duff & Phelps' master data base of bank accounts	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	21-Mar-19	T3 - Plan of Adjustment	Participate in working session with T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY) to prepare points of discussion for meeting with Duff & Phelps	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	21-Mar-19	T3 - Plan of Adjustment	Review the master database D&P created to understand the bank accounts and balances they have identified in order to compare to the information in team connect	2.10	\$ 445.00	934.50
Moran-Eserski, Javier	Senior	21-Mar-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss working capital template, Duff & Phelps report and bank account mapping	0.90	\$ 445.00	400.50
Mullins, Daniel R	Executive Director	21-Mar-19	T3 - Long-Term Projections	Participate in call with J. Jaresko (FOMB), G. Maldonado (FOMB), S. Negron (FOMB), C. Robles (FOMB), A. Chepenik (EY), D. Mullins (EY), and J. Mackie (EY) to discuss tax expenditure report forecast, VLT estimates, and tax incentives.	1.10	\$ 810.00	891.00
Nichols, Carly	Manager	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 519.00	1,193.70
Nichols, Carly	Manager	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.50	\$ 519.00	778.50
Panagiotakis, Sofia	Senior Manager	21-Mar-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), J. Burr (EY), R. Dougherty (EY), and S. Panagiotakis (EY) to discuss the fiscal plan surplus analysis	0.50	\$ 720.00	360.00

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Panagiotakis, Sofia	Senior Manager	21-Mar-19	T3 - Long-Term Projections	Participate in meeting with R Prossner (Conway) and R Erana (Conway), J Burr (EY), R Dougherty (EY) and S Panagiotakis (EY) to discuss the current operating cash flows for PRITA	0.40	\$ 720.00	288.00
Pannell, William Winder Thomas	Partner/Principal	21-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with M. Zerjal (Proskauer), E. Trigo (O'Neill), E. Hornung (Duff), J. Jacobson (Duff), A. Gittleman (Duff), V. Kumar (Kranium), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY), A. Trang (EY) to walk through Team Connect portal and discuss Duff & Phelps' master data base of bank accounts	1.30	\$ 870.00	1,131.00
Pannell, William Winder Thomas	Partner/Principal	21-Mar-19	T3 - Plan of Adjustment	Participate in working session with T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY) to prepare points of discussion for meeting with Duff & Phelps.	0.40	\$ 870.00	348.00
Santambrogio, Juan	Executive Director	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 810.00	567.00
Santambrogio, Juan	Executive Director	21-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio, Juan	Executive Director	21-Mar-19	T3 - Plan of Adjustment	Review information obtained from legal counsel regarding questions from creditors on cash analysis	1.30	\$ 810.00	1,053.00
Trang, Quan H	Manager	21-Mar-19	T3 - Plan of Adjustment	Participate in a meeting with M. Zerjal (Proskauer), E. Trigo (O'Neill), E. Hornung (Duff), J. Jacobson (Duff), A. Gittleman (Duff), V. Kumar (Kranium), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), C. Lieberman (EY), J. Moran-Eserski (EY), A. Trang (EY) to walk through Team Connect portal and discuss Duff & Phelps' master data base of bank accounts	1.30	\$ 595.00	773.50
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), A. Frassica (McKinsey), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the impact of the revisions of the macro on the fiscal plan and budget targets	0.70	\$ 445.00	311.50
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with A Ly (McK), Z Jamil (McK), A Bielenberg (McK), E Trigo (O'Neill), S Hurtado (EY), A Chepenik (EY) and J Burr (EY) to discuss PRASA outstanding AR from the CW and other entities	0.70	\$ 445.00	311.50
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the next steps to review Special Revenue Funds	0.60	\$ 445.00	267.00
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY), R Dougherty (EY) and J Burr (EY) to discuss updates to the recovery analysis based on current negotiations with creditors, pensioners, and labor unions to support discussion in the FOMB strategy session	0.40	\$ 445.00	178.00
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and A. Chepenik (EY) to discuss SRF deficit.	0.20	\$ 445.00	89.00
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discussing the impact of the debt deals on the surplus	0.90	\$ 445.00	400.50
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB), K. Rifkind (FOMB), E. Trigo (O'Neill), P. Pierluisi (O'Neill), S. O'Rourke (McKinsey), O. Shah (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the deck analyzing the sources of the FP surplus/deficit	0.90	\$ 445.00	400.50
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Prepare recovery analysis excluding SIFC and Cardio to see the impact on the TSA over the 40 year period being negotiated	2.90	\$ 445.00	1,290.50
Burr, Jeremy	Senior	22-Mar-19	T3 - Long-Term Projections	Review the current COR report regarding FEMA spending on the Island given recent articles highlighting the spend to date after Maria	0.40	\$ 445.00	178.00
Chepenik, Adam Brandon	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 870.00	1,044.00
Chepenik, Adam Brandon	Partner/Principal	22-Mar-19	T3 - Long-Term Projections	Participate in call with A Ly (McK), Z Jamil (McK), A Bielenberg (McK), E Trigo (O'Neill), S Hurtado (EY), A Chepenik (EY) and J Burr (EY) to discuss PRASA outstanding AR from the CW and other entities	0.70	\$ 870.00	609.00

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Chepenik,Adam Brandon	Partner/Principal	22-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the next steps to review <u>Special Revenue Funds</u> .	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	22-Mar-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and A. Chepenik (EY) to discuss SRF deficit.	0.20	\$ 870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	22-Mar-19	T3 - Long-Term Projections	Participate in call with M. Rieker (FOMB) to discuss tax incentive proposals of the FOMB and implicates to fiscal plan and budget.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	22-Mar-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB), K. Rifkind (FOMB), E. Trigo (O'Neill), P. Pierluisi (O'Neil), S. O'Rourke (McKinsey), O. Shah (McKinsey), A. Chepenik, (EY), J. Santambrogio (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the deck analyzing the sources of the EP surplus/deficit.	0.90	\$ 870.00	783.00
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), A. Frassica (McKinsey), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the impact of the revisions of the macro on the fiscal plan and budget targets.	0.70	\$ 445.00	311.50
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the next steps to review <u>Special Revenue Funds</u> .	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY), R Dougherty (EY) and J Burr (EY) to discuss updates to the recovery analysis based on current negotiations with creditors, pensioners, and labor unions to support discussion in the FOMB strategy session	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discussing the impact of the debt deals on the surplus	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Prepare update to recoveries analysis based on 40-year SRF surplus analysis.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Prepare update to recoveries analysis based on legal analysis of available funds.	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Review agencies SRF revenue and expenses based on FY17 data.	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Analyze agencies SRF revenue and expenses based on FY18 data.	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	22-Mar-19	T3 - Long-Term Projections	Update analysis on HTA exposure using SRF surplus analysis	1.10	\$ 445.00	489.50
Garcia,Francisco R.	Senior Manager	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 720.00	864.00
Garcia,Francisco R.	Senior Manager	22-Mar-19	T3 - Plan of Adjustment	Prepare discussion points for transition of Duff & Phelps data and documents.	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	22-Mar-19	T3 - Plan of Adjustment	Analyze creditor questions in advance of creditor mediation discussion to support the bank account analysis.	0.30	\$ 720.00	216.00
Garcia,Francisco R.	Senior Manager	22-Mar-19	T3 - Plan of Adjustment	Review TSA cash management documents to support the bank account analysis.	1.10	\$ 720.00	792.00
Good JR,Clark E	Manager	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 519.00	1,089.90
Good JR,Clark E	Manager	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 519.00	1,401.30
Hurtado,Sergio Danilo	Senior	22-Mar-19	T3 - Long-Term Projections	Participate in call with A Ly (McK), Z Jamil (McK), A Bielenberg (McK), E Trigo (O'Neill), S Hurtado (EY), A Chepenik (EY) and J Burr (EY) to discuss PRASA outstanding AR from the CW and other entities	0.70	\$ 445.00	311.50
Levy,Sheva R	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Maciejewski,Brigid Jean	Manager	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	22-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Detroit, MI	5.00	\$ 297.50	1,487.50
Malhotra,Gaurav	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	Review total debt service costs	0.20	\$ 870.00	174.00
Malhotra,Gaurav	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	Review updated term sheet for FOMB offer to COR	0.30	\$ 870.00	261.00
Malhotra,Gaurav	Partner/Principal	22-Mar-19	T3 - Long-Term Projections	Review assumptions related to long term revenue forecast	1.90	\$ 870.00	1,653.00
Moran-Eserski,Javier	Senior	22-Mar-19	T3 - Plan of Adjustment	Analyze document repository related to bank account analysis	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	22-Mar-19	T3 - Plan of Adjustment	Prepare draft template for the working capital/liquidity analysis mode	1.90	\$ 445.00	845.50
Moran-Eserski,Javier	Senior	22-Mar-19	T3 - Plan of Adjustment	Analyze bank accounts identified by D&P in their master database to the Title III agencies to identify balances for each	2.20	\$ 445.00	979.00
Mullins,Daniel R	Executive Director	22-Mar-19	T3 - Long-Term Projections	Participate in meeting with T. Pannell (EY), A. Chepenik (EY), P. Garcia (EY), E. Trigo (O'Neill), D. Mullins (EY), J. Mackie (EY) to discuss cash forecasting and long term forecast	0.90	\$ 810.00	729.00
Mullins,Daniel R	Executive Director	22-Mar-19	T3 - Long-Term Projections	Analyze role of revenue estimates in Puerto Rico provisions	1.70	\$ 810.00	1,377.00
Nichols,Carly	Manager	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Panagiotakis,Sofia	Senior Manager	22-Mar-19	T3 - Long-Term Projections	Participate in call with S. O'Rourke (McKinsey), A. Frassica (McKinsey), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the impact of the revisions of the macro on the fiscal plan and budget targets	0.70	\$ 720.00	504.00
Panagiotakis,Sofia	Senior Manager	22-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the next steps to review Special Revenue Funds	0.60	\$ 720.00	432.00
Panagiotakis,Sofia	Senior Manager	22-Mar-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discussing the impact of the debt deals on the surplus	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	22-Mar-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB), K. Rifkind (FOMB), E. Trigo (O'Neill), P. Pierluisi (O'Neill), S. O'Rourke (McKinsey), O. Shah (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the deck analyzing the sources of the FP surplus/deficit	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	22-Mar-19	T3 - Long-Term Projections	Review details on HTA claw back revenues to update analysis on surplus	0.70	\$ 720.00	504.00
Pannell,William Winder Thomas	Partner/Principal	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 870.00	1,044.00
Santambrogio,Juan	Executive Director	22-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Santambrogio,Juan	Executive Director	22-Mar-19	T3 - Plan of Adjustment	REDACTED	3.80	\$ 810.00	3,078.00
Santambrogio,Juan	Executive Director	22-Mar-19	T3 - Long-Term Projections	Participate in call with E. Trigo (O'Neill), S. O'Rourke (McKinsey), R. Rivera (McKinsey), A. Frassica (McKinsey), J. Santambrogio (EY), A. Chepenik (EY), R. Dougherty (EY), S. Panagiotakis (EY), and J. Burr (EY) to discuss the next steps to review Special Revenue Funds	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	22-Mar-19	T3 - Long-Term Projections	REDACTED	0.40	\$ 810.00	324.00

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Santambrogio, Juan	Executive Director	22-Mar-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), J. Burr (EY), R. Dougherty (EY) and S. Panagiotakis (EY) to discussing the impact of the debt deals on the surplus	0.90	\$ 810.00	729.00
Santambrogio, Juan	Executive Director	22-Mar-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB), K. Rifkind (FOMB), E. Trigo (O'Neill), P. Pierluisi (O'Neill), S. O'Rourke (McKinsey), O. Shah (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), and S. Panagiotakis (EY) to discuss the deck analyzing the sources of the FP surplus/deficit	0.90	\$ 810.00	729.00
Stricklin, Todd	Senior	22-Mar-19	T3 - Long-Term Projections	REDACTED	2.30	\$ 405.00	931.50
Stricklin, Todd	Senior	22-Mar-19	T3 - Long-Term Projections	REDACTED	2.90	\$ 405.00	1,174.50
Stricklin, Todd	Senior	22-Mar-19	T3 - Long-Term Projections	REDACTED	2.80	\$ 405.00	1,134.00
Burr, Jeremy	Senior	23-Mar-19	T3 - Long-Term Projections	REDACTED	1.10	\$ 445.00	489.50
Burr, Jeremy	Senior	23-Mar-19	T3 - Long-Term Projections	REDACTED	1.10	\$ 445.00	489.50
Burr, Jeremy	Senior	23-Mar-19	T3 - Long-Term Projections	REDACTED	1.30	\$ 445.00	578.50
Burr, Jeremy	Senior	23-Mar-19	T3 - Long-Term Projections	REDACTED	1.40	\$ 445.00	623.00
Burr, Jeremy	Senior	23-Mar-19	T3 - Long-Term Projections	REDACTED	1.70	\$ 445.00	756.50
Good JR, Clark E	Manager	23-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Levy, Sheva R	Partner/Principal	23-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Maciejewski, Brigid Jean	Manager	23-Mar-19	T3 - Plan of Adjustment	Update detailed workplan for bank account workstream	2.40	\$ 595.00	1,428.00
Mackie, James	Executive Director	23-Mar-19	T3 - Long-Term Projections	Participate in meeting with T. Pannell (EY), A. Chepenik (EY), P. Garcia (EY), E. Trigo (O'Neill), D. Mullins (EY), J. Mackie (EY) to discuss cash forecasting and long term forecast.	0.90	\$ 810.00	729.00
Malhotra, Gaurav	Partner/Principal	23-Mar-19	T3 - Creditor Mediation Support	Review draft analysis related to projections and illustrative recoveries under various scenarios	2.10	\$ 870.00	1,827.00
Nichols, Carly	Manager	23-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Santambrogio, Juan	Executive Director	23-Mar-19	T3 - Long-Term Projections	REDACTED	3.70	\$ 810.00	2,997.00
Santambrogio, Juan	Executive Director	23-Mar-19	T3 - Long-Term Projections	REDACTED	0.70	\$ 810.00	567.00
Santambrogio, Juan	Executive Director	23-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 810.00	729.00
Santambrogio, Juan	Executive Director	23-Mar-19	T3 - Long-Term Projections	REDACTED	0.80	\$ 810.00	648.00
Santambrogio, Juan	Executive Director	23-Mar-19	T3 - Long-Term Projections	REDACTED	1.10	\$ 810.00	891.00
Burr, Jeremy	Senior	24-Mar-19	T3 - Long-Term Projections	Prepare a summary of risks in the Fiscal Plan to be used in the FOMB strategy session	2.20	\$ 445.00	979.00
Burr, Jeremy	Senior	24-Mar-19	T3 - Long-Term Projections	Prepare a summary of risks in the budget to be used in the FOMB strategy session	1.60	\$ 445.00	712.00
Garcia, Francisco R.	Senior Manager	24-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	4.80	\$ 360.00	1,728.00
Good JR, Clark E	Manager	24-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR, Clark E	Manager	24-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Levy, Sheva R	Partner/Principal	24-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy, Sheva R	Partner/Principal	24-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30

Exhibit D
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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lieberman, Charles	Staff	24-Mar-19	T3 - Plan of Adjustment	Review Duff & Phelps Report - Interim IFAT Report in preparation for working capital analysis	1.90	\$ 245.00	465.50
Lieberman, Charles	Staff	24-Mar-19	T3 - Plan of Adjustment	Review OMM Deficiencies of Draft Duff & Phelps IFAT Report on Title III Bank Accounts in preparation for working capital analysis	0.90	\$ 245.00	220.50
Malhotra, Gaurav	Partner/Principal	24-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Chicago, IL to New York, NY	4.00	\$ 435.00	1,740.00
Malhotra, Gaurav	Partner/Principal	24-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Malhotra, Gaurav	Partner/Principal	24-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 870.00	1,131.00
Malhotra, Gaurav	Partner/Principal	24-Mar-19	T3 - Creditor Mediation Support	Review presentation material in advance of FOMB board meeting in NY	1.80	\$ 870.00	1,566.00
Panagiotakis, Sofia	Senior Manager	24-Mar-19	T3 - Long-Term Projections	Revise deck showing risks and opportunities in the fiscal plan and budget	1.10	\$ 720.00	792.00
Santambrogio, Juan	Executive Director	24-Mar-19	T3 - Long-Term Projections	REDACTED	2.90	\$ 810.00	2,349.00
Santambrogio, Juan	Executive Director	24-Mar-19	T3 - Long-Term Projections	REDACTED	0.40	\$ 810.00	324.00
Santambrogio, Juan	Executive Director	24-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 810.00	567.00
Burr, Jeremy	Senior	25-Mar-19	T3 - Long-Term Projections	REDACTED	0.80	\$ 445.00	356.00
Burr, Jeremy	Senior	25-Mar-19	T3 - Long-Term Projections	Prepare response on budgeted PayGo amounts as it relates to headcount reduction in order to support payroll updates in the fiscal plan	0.60	\$ 445.00	267.00
Burr, Jeremy	Senior	25-Mar-19	T3 - Long-Term Projections	Prepare response to information request on outstanding PRASA AR and FY19 budget availability including reserves	0.90	\$ 445.00	400.50
Burr, Jeremy	Senior	25-Mar-19	T3 - Long-Term Projections	Provide feedback on the list of SRF that will be reviewed and analyzed for the FP surplus analysis update	1.70	\$ 445.00	756.50
Chawla, Sonia	Senior	25-Mar-19	T3 - Plan of Adjustment	Participate in working session with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), N. Villavicencio (EY), S. Chawla (EY), C. Lieberman (EY), and J. Moran-Eserski (EY) to discuss bank account mapping and prepare for a meeting with Conway, Deloitte, D&P, Hacienda, AAFAF, and legal advisors on March 26, 2019.	1.10	\$ 445.00	489.50
Chawla, Sonia	Senior	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	6.70	\$ 222.50	1,490.75
Chepenik, Adam Brandon	Partner/Principal	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 870.00	696.00
Chepenik, Adam Brandon	Partner/Principal	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to New York, NY	2.90	\$ 435.00	1,261.50
Chepenik, Adam Brandon	Partner/Principal	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	4.00	\$ 435.00	1,740.00
Chepenik, Adam Brandon	Partner/Principal	25-Mar-19	T3 - Plan of Adjustment	Participate in afternoon portion of FOMB strategy session to discuss fiscal plan, plan of adjustment, and other strategies. Meeting led by N. Jaresko (FOMB) with FOMB board members.	2.10	\$ 870.00	1,827.00
Chepenik, Adam Brandon	Partner/Principal	25-Mar-19	T3 - Plan of Adjustment	Participate in meeting to review latest fiscal plan and plan of adjustment analysis with G. Malhotra (EY) and A. Chepenik (EY).	1.40	\$ 870.00	1,218.00
Chepenik, Adam Brandon	Partner/Principal	25-Mar-19	T3 - Plan of Adjustment	Participate in morning portion of FOMB strategy session to discuss fiscal plan, plan of adjustment, and other strategies. Meeting led by N. Jaresko (FOMB) with FOMB board members, McKinsey, EY, O'Neill, Proskauer, and other advisors.	2.80	\$ 870.00	2,436.00
Chepenik, Adam Brandon	Partner/Principal	25-Mar-19	T3 - Plan of Adjustment	Participate in prep session for FOMB strategy session to discuss key points for discussion and awareness of board.	0.70	\$ 870.00	609.00
Day, Timothy Sean	Manager	25-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with C Good (EY), S Levy (EY), C Nichols (EY), K Riggins (EY), T Day (EY) and E Stuber (EY) to discuss 7/1/16 census updates to model results	0.30	\$ 519.00	155.70
Day, Timothy Sean	Manager	25-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with T Day (EY) and S Levy (EY) to discuss PREPA valuation results	0.20	\$ 519.00	103.80
Dougherty, Ryan Curran	Senior	25-Mar-19	T3 - Long-Term Projections	Provide feedback on analysis addressing the agencies with SRF revenue in order to proceed to legal analysis of revenue streams	1.40	\$ 445.00	623.00
Garcia, Francisco R.	Senior Manager	25-Mar-19	T3 - Plan of Adjustment	Analyze bank account work stream objectives and design overview of activities.	1.70	\$ 720.00	1,224.00
Garcia, Francisco R.	Senior Manager	25-Mar-19	T3 - Plan of Adjustment	Analyze prior bank account workstream procedures performed by D&P to assess relevancy to updated work plan.	1.30	\$ 720.00	936.00

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Garcia, Francisco R.	Senior Manager	25-Mar-19	T3 - Plan of Adjustment	Participate in working session with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), N. Villavicencio (EY), S. Chawla (EY), C. Lieberman (EY), and J. Moran-Eserski (EY) to discuss bank account mapping and prepare for a meeting with Conway, Deloitte, D&P, Hacienda, AAFAF, and legal advisors on March 26, 2019.	1.10	\$ 720.00	792.00
Garcia, Francisco R.	Senior Manager	25-Mar-19	T3 - Plan of Adjustment	Prepare for collaborative meeting with departments and their consultants	0.70	\$ 720.00	504.00
Garcia, Francisco R.	Senior Manager	25-Mar-19	T3 - Plan of Adjustment	Prepare sources matrix for collaborative meeting with consultants and departments.	0.80	\$ 720.00	576.00
Garcia, Francisco R.	Senior Manager	25-Mar-19	T3 - Plan of Adjustment	Review restrictions memorandum provided by O'Neill & Borges relating to cash balances.	0.60	\$ 720.00	432.00
Good JR, Clark E	Manager	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Good JR, Clark E	Manager	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Good JR, Clark E	Manager	25-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with C Good (EY), S Levy (EY), C Nichols (EY), K Riggins (EY), T Day (EY) and E Stuber (EY) to discuss 7/1/16 census updates to model results	0.30	\$ 519.00	155.70
Kane, Collin	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50
Kane, Collin	Senior	25-Mar-19	T3 - Creditor Mediation Support	Review baseline match JRS coding for the fixed tenure active employees	1.90	\$ 405.00	769.50
Kane, Collin	Senior	25-Mar-19	T3 - Creditor Mediation Support	Review JRS match coding scenarios for actives hired after 2014	1.60	\$ 405.00	648.00
Kane, Collin	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 405.00	1,053.00
Levy, Sheva R	Partner/Principal	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 721.00	360.50
Levy, Sheva R	Partner/Principal	25-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with C Good (EY), S Levy (EY), C Nichols (EY), K Riggins (EY), T Day (EY) and E Stuber (EY) to discuss 7/1/16 census updates to model results	0.30	\$ 721.00	216.30
Levy, Sheva R	Partner/Principal	25-Mar-19	T3 - Long-Term Projections	Participate in discussion with T Day (EY) and S Levy (EY) to discuss PREPA valuation results	0.20	\$ 721.00	144.20
Levy, Sheva R	Partner/Principal	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy, Sheva R	Partner/Principal	25-Mar-19	T3 - Long-Term Projections	Review PREPA plan provisions for coding purposes	0.90	\$ 721.00	648.90
Lieberman, Charles	Staff	25-Mar-19	T3 - Plan of Adjustment	Participated in working session with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), N. Villavicencio (EY), S. Chawla (EY), C. Lieberman (EY), and J. Moran-Eserski (EY) to discuss bank account mapping and prepare for a meeting with Conway, Deloitte, D&P, Hacienda, AAFAF, and legal advisors on March 26, 2019.	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	25-Mar-19	T3 - Plan of Adjustment	Summarize "TSA Implementation Issues (002).pdf" in preparation for the working capital analysis	0.90	\$ 245.00	220.50
Lieberman, Charles	Staff	25-Mar-19	T3 - Plan of Adjustment	Summarize file - "20170917 DRAFT Cash Management and Budgeting Letter 9 17 2017 500pm" in preparation for working capital analysis	1.60	\$ 245.00	392.00
Lieberman, Charles	Staff	25-Mar-19	T3 - Plan of Adjustment	Review 2019_03_25 - GPR Cash Inventory analysis for meeting with Hacienda.	0.70	\$ 245.00	171.50
Lieberman, Charles	Staff	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	6.60	\$ 122.50	808.50
Lieberman, Charles	Staff	25-Mar-19	T3 - Plan of Adjustment	Update file repository for the working capital analysis	1.70	\$ 245.00	416.50
Maciejewski, Brigid Jean	Manager	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	9.00	\$ 297.50	2,677.50
Maciejewski, Brigid Jean	Manager	25-Mar-19	T3 - Plan of Adjustment	Review case study of the City of Colorado Springs regarding General Fund reserve requirements for best practices on working capital requirements	1.80	\$ 595.00	1,071.00
Malhotra, Gaurav	Partner/Principal	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 870.00	696.00
Malhotra, Gaurav	Partner/Principal	25-Mar-19	T3 - Creditor Mediation Support	Debrief with G. Malhotra (EY), K. Rifkind (FOMB), and A. Chepenik (EY) on counter offer components and potential responses.	0.30	\$ 870.00	261.00
Malhotra, Gaurav	Partner/Principal	25-Mar-19	T3 - Plan of Adjustment	Participate in meeting to review latest fiscal plan and plan of adjustment analysis with G. Malhotra (EY) and A. Chepenik (EY).	1.40	\$ 870.00	1,218.00
Malhotra, Gaurav	Partner/Principal	25-Mar-19	T3 - Creditor Mediation Support	Participate in executive FOMB Board meeting to discuss case issues	6.30	\$ 870.00	5,481.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Plan of Adjustment	Participate in working session with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), N. Villavicencio (EY), S. Chawla (EY), C. Lieberman (EY), and J. Moran-Eserski (EY) to discuss bank account mapping and prepare for a meeting with Conway, Deloitte, D&P, Hacienda, AAFAF, and legal advisors on March 26, 2019.	1.10	\$ 445.00	489.50
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Plan of Adjustment	Review AAFAF FY19 Liquidity plan to understand how the annual budget is translated to weekly / monthly working capital	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Plan of Adjustment	Review GFOA's report "Working Capital Targets for Enterprise Funds" to understand best practices for target minimum requirements	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Plan of Adjustment	Review MRSC report "Fund Balance and Reserve Policies" to understand best practices and considerations for reserve policies	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Plan of Adjustment	Review Pew Trust report "Budget Surpluses Are Helping Many States Boost Their Savings" to identify reserve levels of all US states	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Plan of Adjustment	Review the Civic Federation article "Working Capital in Large Cities" to understand the working capital to expense ratio for other cities in the US.	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Plan of Adjustment	Review WSJ article "Federal Executive: The Benefits of Responsive Working Capital Funds" to identify the benefits of WC funds	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Plan of Adjustment	Review Deloitte's inventory of bank accounts identified to compare it to what was identified by D&P in their report	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Miami, FL to San Juan, PR	2.10	\$ 222.50	467.25
Nichols, Carly	Manager	25-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with C Good (EY), S Levy (EY), C Nichols (EY), K Riggins (EY), T Day (EY) and E Stuber (EY) to discuss 7/1/16 census updates to model results	0.30	\$ 519.00	155.70
Nichols, Carly	Manager	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Panagiotakis, Sofia	Senior Manager	25-Mar-19	T3 - Long-Term Projections	REDACTED	0.80	\$ 720.00	576.00
Panagiotakis, Sofia	Senior Manager	25-Mar-19	T3 - Long-Term Projections	Participate in meeting with A. Frassica (McKinsey) to discuss the SRF projections in the Fiscal plan.	0.60	\$ 720.00	432.00
Panagiotakis, Sofia	Senior Manager	25-Mar-19	T3 - Long-Term Projections	REDACTED	1.20	\$ 720.00	864.00
Panagiotakis, Sofia	Senior Manager	25-Mar-19	T3 - Long-Term Projections	Review pension calculations to provide response to McKinsey paygo question.	0.40	\$ 720.00	288.00
Panagiotakis, Sofia	Senior Manager	25-Mar-19	T3 - Long-Term Projections	REDACTED	0.80	\$ 720.00	576.00
Pannell, William Winder Thomas	Partner/Principal	25-Mar-19	T3 - Plan of Adjustment	Participated in working session with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), N. Villavicencio (EY), S. Chawla (EY), C. Lieberman (EY), and J. Moran-Eserski (EY) to discuss bank account mapping and prepare for a meeting with Conway, Deloitte, D&P, Hacienda, AAFAF, and legal advisors on March 26, 2019.	1.10	\$ 870.00	957.00
Pannell, William Winder Thomas	Partner/Principal	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	6.20	\$ 435.00	2,697.00
Riggins, Kyle	Senior	25-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with C Good (EY), S Levy (EY), C Nichols (EY), K Riggins (EY), T Day (EY) and E Stuber (EY) to discuss 7/1/16 census updates to model results	0.30	\$ 405.00	121.50
Riggins, Kyle	Senior	25-Mar-19	T3 - Creditor Mediation Support	Update JRS Proval coding for 2016 Active Data	2.80	\$ 405.00	1,134.00
Riggins, Kyle	Senior	25-Mar-19	T3 - Creditor Mediation Support	Update JRS Proval coding for 2016 Inactive Data	2.70	\$ 405.00	1,093.50
Sacks, Justin	Manager	25-Mar-19	T3 - Plan of Adjustment	Participated in working session with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), N. Villavicencio (EY), S. Chawla (EY), C. Lieberman (EY), and J. Moran-Eserski (EY) to discuss bank account mapping and prepare for a meeting with Conway, Deloitte, D&P, Hacienda, AAFAF, and legal advisors on March 26, 2019.	1.10	\$ 595.00	654.50
Sacks, Justin	Manager	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	6.20	\$ 297.50	1,844.50
Santambrogio, Juan	Executive Director	25-Mar-19	T3 - Long-Term Projections	REDACTED	3.60	\$ 810.00	2,916.00
Santambrogio, Juan	Executive Director	25-Mar-19	T3 - Long-Term Projections	Review analysis of risks and opportunities to Fiscal Plan and budget based on agency feedback	1.60	\$ 810.00	1,296.00
Stricklin, Todd	Senior	25-Mar-19	T3 - Long-Term Projections	REDACTED	1.40	\$ 405.00	567.00
Stricklin, Todd	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00

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Stricklin,Todd	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 405.00	769.50
Stricklin,Todd	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 405.00	1,053.00
Stricklin,Todd	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 405.00	1,134.00
Stricklin,Todd	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Stricklin,Todd	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	Import active data into ProVal valuation system	0.40	\$ 405.00	162.00
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	Import inactive data into ProVal valuation system	0.40	\$ 405.00	162.00
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	Participate in discussion with C Good (EY), S Levy (EY), C Nichols (EY), K Riggins (EY), T Day (EY) and E Stuber (EY) to discuss 7/1/16 census updates to model results	0.30	\$ 405.00	121.50
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 405.00	162.00
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	Review valuation results of current ProVal run	0.30	\$ 405.00	121.50
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	Run valuations for active participants	0.80	\$ 405.00	324.00
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	Run valuations for deferred members	0.60	\$ 405.00	243.00
Stuber,Emily	Senior	25-Mar-19	T3 - Creditor Mediation Support	Run valuations for retirees	0.60	\$ 405.00	243.00
Villavicencio,Nancy	Staff	25-Mar-19	T3 - Plan of Adjustment	Participate in working session with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), N. Villavicencio (EY), S. Chawla (EY), C. Lieberman (EY), and J. Moran-Eserski (EY) to discuss bank account mapping and prepare for a meeting with Conway, Deloitte, D&P, Hacienda, AAFAF, and legal advisors on March 26, 2019.	1.10	\$ 245.00	269.50
Villavicencio,Nancy	Staff	25-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	6.30	\$ 122.50	771.75
Burr,Jeremy	Senior	26-Mar-19	T3 - Long-Term Projections	Participate in discussion with Z Jamil (Mck), A Ly (Mck), S Hurtado (EY) and J Burr (EY) to review and discuss outstanding AR for PRASA, projected billings, and available funds to support payment of outstanding balances and obligations	0.70	\$ 445.00	311.50
Burr,Jeremy	Senior	26-Mar-19	T3 - Long-Term Projections	Provide additional feedback on list of SRF's being reviewed to complete the surplus analysis in the FP	0.30	\$ 445.00	133.50
Burr,Jeremy	Senior	26-Mar-19	T3 - Long-Term Projections	Review AAFAF's release of the 'Investment Policy Guidelines' for FOMB response to provide feedback	1.20	\$ 445.00	534.00
Burr,Jeremy	Senior	26-Mar-19	T3 - Long-Term Projections	Provide feedback on the HTA analysis of sources of revenue that are being clawed back to respond to surplus use analyses	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	26-Mar-19	T3 - Long-Term Projections	Review email discussion regarding budget of the traffic commission and it's source of funding	0.30	\$ 445.00	133.50
Chawla,Sonia	Senior	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 445.00	756.50
Chawla,Sonia	Senior	26-Mar-19	T3 - Plan of Adjustment	Participate in working session with J. Levy (Deloitte), P. Garcia (EY), S. Chawla (EY), B. Maciejewski (EY), and J Moran-Eserski (EY) to walkthrough the cash inventory of the central government of Puerto Rico maintained by Deloitte.	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	26-Mar-19	T3 - Plan of Adjustment	Analyze documents provided by FOMB to match master database information.	2.90	\$ 445.00	1,290.50
Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.00	\$ 435.00	1,740.00
Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY) to discuss strategy and questions for advisor kick off bank, working capital, and cash mapping meeting.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	T3 - Long-Term Projections	Participate in call with E. Calversberg (DDEC), G. Ojeya (FOMB) to discuss tax incentives proposal.	0.40	\$ 870.00	348.00

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Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	T3 - Plan of Adjustment	Participate in conversation with R. Dougherty (EY), S. Panagiotakis (EY), and A. Chepenik (EY) to discuss fiscal plan analysis in preparation for plan of adjustment.	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 870.00	1,479.00
Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	T3 - Long-Term Projections	Participate in meeting with M. Laboy (DDEC), G. Ojeda (FOMB) to discuss tax incentives bill text and impact on long term budgeting forecasts	1.40	\$ 870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	T3 - Long-Term Projections	Prepare Tax forecasting related briefing materials for review and discussion.	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	26-Mar-19	T3 - Long-Term Projections	Review DDEC tax incentives bill reintroduced to legislature.	0.90	\$ 870.00	783.00
Day,Timothy Sean	Manager	26-Mar-19	T3 - Creditor Mediation Support	Prepare Proval coding for ERS updates with 7/1/16 census data plan provision changes from previous valuation	2.30	\$ 519.00	1,193.70
Dougherty,Ryan Curran	Senior	26-Mar-19	T3 - Long-Term Projections	Participate in call with R. Dougherty and S. Panagiotakis (EY) to discuss the SRF revenue and expenditures for FY17, FY18 and YTD FY19.	0.50	\$ 445.00	222.50
Dougherty,Ryan Curran	Senior	26-Mar-19	T3 - Plan of Adjustment	Participate in conversation with R Dougherty (EY), S Panagiotakis (EY), and A Chepenik (EY) to discuss fiscal plan analysis in preparation for plan of adjustment.	0.30	\$ 445.00	133.50
Dougherty,Ryan Curran	Senior	26-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the analysis on HTA clawback revenue requested by the FOMB	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	26-Mar-19	T3 - Plan of Adjustment	Update HTA exposure analysis for correct revenue streams	0.80	\$ 445.00	356.00
Dougherty,Ryan Curran	Senior	26-Mar-19	T3 - Plan of Adjustment	REDACTED	1.20	\$ 445.00	534.00
Garcia,Francisco R.	Senior Manager	26-Mar-19	T3 - Plan of Adjustment	Draft bank account work plan overview to include all areas of the workstream.	1.80	\$ 720.00	1,296.00
Garcia,Francisco R.	Senior Manager	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY) to discuss strategy and questions for advisor kick off bank, working capital, and cash mapping meeting.	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 720.00	1,224.00
Garcia,Francisco R.	Senior Manager	26-Mar-19	T3 - Plan of Adjustment	Participate in working session with J. Levy (Deloitte), P. Garcia (EY), S. Chawla (EY), B. Maciejewski (EY), and J Moran-Eserski (EY) to walkthrough the cash inventory of the central government of Puerto Rico maintained by Deloitte.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	26-Mar-19	T3 - Plan of Adjustment	Prepare bank account discussion documents for collaborative meeting with consultants and departments, such as Hacienda, Deloitte, OCFO, Ankura, and Conway.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	26-Mar-19	T3 - Plan of Adjustment	Prepare walkthrough summary of TeamConnect with FOMB reviewers	0.30	\$ 720.00	216.00
Garcia,Francisco R.	Senior Manager	26-Mar-19	T3 - Plan of Adjustment	Prepare sources matrix for collaborative meeting with consultants and departments, such as Hacienda, Deloitte, OCFO, Ankura, and Conway.	0.60	\$ 720.00	432.00
Good JR,Clark E	Manager	26-Mar-19	T3 - Creditor Mediation Support	Review calculations associated to individual test life calculations for JRS	1.40	\$ 519.00	726.60
Good JR,Clark E	Manager	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	26-Mar-19	T3 - Creditor Mediation Support	Discuss status of JRS calculations with C Kane (EY), T Stricklin (EY), C Good (EY) and S Levy (EY)	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Good JR,Clark E	Manager	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Good JR,Clark E	Manager	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80

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Hurtado,Sergio Danilo	Senior	26-Mar-19	T3 - Long-Term Projections	Participate in discussion with Z Jamil (McK), A Ly (McK), S Hurtado (EY) and J Burr (EY) to review and discuss outstanding AR for PRASA, projected billings, and available funds to support payment of outstanding balances and obligations	0.70	\$ 445.00	311.50
Kane,Collin	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Kane,Collin	Senior	26-Mar-19	T3 - Creditor Mediation Support	Discuss status of JRS calculations with C Kane (EY), T Stricklin (EY), C Good (EY) and S Levy (EY)	0.60	\$ 405.00	243.00
Kane,Collin	Senior	26-Mar-19	T3 - Creditor Mediation Support	Discuss the baseline match proval coding for JRS runs with C Kane (EY) and K Riggins (EY)	0.60	\$ 405.00	243.00
Kane,Collin	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 405.00	1,093.50
Kane,Collin	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	3.30	\$ 405.00	1,336.50
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	Discuss status of JRS calculations with C Kane (EY), T Stricklin (EY), C Good (EY) and S Levy (EY)	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Lieberman,Charles	Staff	26-Mar-19	T3 - Plan of Adjustment	Participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis	1.70	\$ 245.00	416.50
Lieberman,Charles	Staff	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 245.00	416.50
Lieberman,Charles	Staff	26-Mar-19	T3 - Plan of Adjustment	Organize file repository for working capital analysis	1.60	\$ 245.00	392.00
Lieberman,Charles	Staff	26-Mar-19	T3 - Plan of Adjustment	Review government bank accounts classification summary for application in working capital analysis	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	26-Mar-19	T3 - Plan of Adjustment	Review TSA Structure documents in preparation for working capital analysis	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	26-Mar-19	T3 - Plan of Adjustment	Review SRF Expense Analysis in preparation for the liquidation analysis template	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	26-Mar-19	T3 - Plan of Adjustment	Review the 84 entities included under commonwealth under title III to support working capital analysis template	1.90	\$ 245.00	465.50
Maciejewski,Brigid Jean	Manager	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY) to discuss strategy and questions for advisor kick off bank, working capital, and cash mapping meeting	0.40	\$ 595.00	238.00
Maciejewski,Brigid Jean	Manager	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 595.00	1,011.50
Maciejewski,Brigid Jean	Manager	26-Mar-19	T3 - Plan of Adjustment	Participate in working session with J. Levy (Deloitte), P. Garcia (EY), S. Chawla (EY), B. Maciejewski (EY), and J Moran-Eserski (EY) to walkthrough the cash inventory of the central government of Puerto Rico maintained by Deloitte.	0.60	\$ 595.00	357.00
Maciejewski,Brigid Jean	Manager	26-Mar-19	T3 - Plan of Adjustment	Review GFOA Fund Balance Guidelines for the General Fund for working capital requirements	0.80	\$ 595.00	476.00
Maciejewski,Brigid Jean	Manager	26-Mar-19	T3 - Plan of Adjustment	Review memorandum from O&B regarding definitions of restricted funds in Government bank accounts for bank account workstream	1.20	\$ 595.00	714.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Maciejewski, Brigid Jean	Manager	26-Mar-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report for best practices on working capital requirements	1.40	\$ 595.00	833.00
Maciejewski, Brigid Jean	Manager	26-Mar-19	T3 - Plan of Adjustment	Review S&P report on Methodology and Assumptions on General Obligations for working capital requirements	1.90	\$ 595.00	1,130.50
Malhotra, Gaurav	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	Review alternate scenario regarding pension modification	0.20	\$ 870.00	174.00
Malhotra, Gaurav	Partner/Principal	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Moran-Eserski, Javier	Senior	26-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from cash management meeting with Duff & Phelps, Deloitte, Conway, AAFAF and Hacienda.	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	26-Mar-19	T3 - Plan of Adjustment	Edit the draft template for working capital/liquidity to be used for our ongoing analysis with projections	2.20	\$ 445.00	979.00
Moran-Eserski, Javier	Senior	26-Mar-19	T3 - Plan of Adjustment	Map agency numbers to the entity names to facilitate reconciliation of information that is provided	2.10	\$ 445.00	934.50
Moran-Eserski, Javier	Senior	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 445.00	756.50
Moran-Eserski, Javier	Senior	26-Mar-19	T3 - Plan of Adjustment	Participate in working session with J. Levy (Deloitte), P. Garcia (EY), S. Chawla (EY), B. Maciejewski (EY), and J Moran-Eserski (EY) to walkthrough the cash inventory of the central government of Puerto Rico maintained by Deloitte.	0.60	\$ 445.00	267.00
Mullins, Daniel R	Executive Director	26-Mar-19	T3 - Long-Term Projections	Review of Puerto Rico Treasury Investment Guidelines in order to provide feedback to FOMB	1.10	\$ 810.00	891.00
Panagiotakis, Sofia	Senior Manager	26-Mar-19	T3 - Long-Term Projections	Participate in call with R. Dougherty and S. Panagiotakis (EY) to discuss the SRF revenue and expenditures for FY17, FY18 and YTD FY19.	0.50	\$ 720.00	360.00
Panagiotakis, Sofia	Senior Manager	26-Mar-19	T3 - Long-Term Projections	Participate in call with RJ Possner (Conway) to discuss the IFUC projections	0.30	\$ 720.00	216.00
Panagiotakis, Sofia	Senior Manager	26-Mar-19	T3 - Long-Term Projections	Participate in conversation with R Dougherty (EY), S Panagiotakis (EY), and A Chepenik (EY) to discuss fiscal plan analysis in preparation for plan of adjustment.	0.30	\$ 720.00	216.00
Panagiotakis, Sofia	Senior Manager	26-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the analysis on HTA clawback revenue requested by the FOMB	0.60	\$ 720.00	432.00
Panagiotakis, Sofia	Senior Manager	26-Mar-19	T3 - Long-Term Projections	Review PRITAs headcount, Fiscal Plan projections, budget targets and cash reporting to understand expenditures.	0.70	\$ 720.00	504.00
Panagiotakis, Sofia	Senior Manager	26-Mar-19	T3 - Long-Term Projections	Review the DPS budget bridges as requested by McKinsey	0.40	\$ 720.00	288.00
Pannell, William Winder Thomas	Partner/Principal	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with A. Chepenik (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY) to discuss strategy and questions for advisor kick off bank, working capital, and cash mapping meeting.	0.40	\$ 870.00	348.00
Pannell, William Winder Thomas	Partner/Principal	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 870.00	1,479.00
Pannell, William Winder Thomas	Partner/Principal	26-Mar-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 435.00	2,914.50
Riggins, Kyle	Senior	26-Mar-19	T3 - Creditor Mediation Support	Discuss the baseline match proval coding for JRS runs with C Kane (EY) and K Riggins (EY)	0.60	\$ 405.00	243.00
Riggins, Kyle	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Riggins, Kyle	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Sacks, Justin	Manager	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 595.00	1,011.50
Santambrogio, Juan	Executive Director	26-Mar-19	T3 - Plan of Adjustment	REDACTED	0.70	\$ 810.00	567.00
Santambrogio, Juan	Executive Director	26-Mar-19	T3 - Long-Term Projections	Review list of agencies to analyze SRF potential restriction:	0.60	\$ 810.00	486.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

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Santos,Marhelich	Senior	26-Mar-19	T3 - Long-Term Projections	Analyze the Tax exemption extension (house bill 1958) for potential government savings	1.90	\$ 445.00	845.50
Stricklin,Todd	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Stricklin,Todd	Senior	26-Mar-19	T3 - Creditor Mediation Support	Discuss status of JRS calculations with C Kane (EY), T Stricklin (EY), C Good (EY) and S Levy (EY)	0.60	\$ 405.00	243.00
Stricklin,Todd	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Stricklin,Todd	Senior	26-Mar-19	T3 - Long-Term Projections	REDACTED	2.70	\$ 405.00	1,093.50
Stuber,Emily	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Stuber,Emily	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Stuber,Emily	Senior	26-Mar-19	T3 - Creditor Mediation Support	Review cashflows from valuations from primary actuary's repor	1.00	\$ 405.00	405.00
Stuber,Emily	Senior	26-Mar-19	T3 - Creditor Mediation Support	Review Milliman valuation report in order to code TRS benefit provisions in valuation system	1.30	\$ 405.00	526.50
Stuber,Emily	Senior	26-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50
Trang,Quan H	Manager	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 595.00	1,011.50
Villavicencio,Nancy	Staff	26-Mar-19	T3 - Plan of Adjustment	Compare D&P Report numbers with agency identified balance and FI balance per master database.	1.70	\$ 245.00	416.50
Villavicencio,Nancy	Staff	26-Mar-19	T3 - Plan of Adjustment	Participate in meeting with AAFAF, Hacienda, OCFO, Deloitte, Conway, Ankura, Duff & Phelps, and EY to participate in advisor kickoff meeting and information exchange for bank account follow up, working capital, and cash mapping analysis. EY participants: A Chepenik (EY), T Pannell (EY), P Garcia (EY), B Maciejewski (EY), J Moran-Eserski (EY), S Chawla (EY), J Sacks (EY), C Lieberman (EY), N Villavicencio (EY), A Triana (EY)	1.70	\$ 245.00	416.50
Burr,Jeremy	Senior	27-Mar-19	T3 - Long-Term Projections	Participate in discussion with M Santos (EY) and J Burr (EY) regarding hospitals oil tax exemption and requirement analysis to support FOMB review	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	27-Mar-19	T3 - Long-Term Projections	Participate in discussion with O Cuadrado (FOMB) M Santos (EY), and J Burr (EY) regarding the hospitals' oil Tax exemption extension (house bill 1958) and next steps analysis required by the FOMB	0.80	\$ 445.00	356.00
Burr,Jeremy	Senior	27-Mar-19	T3 - Long-Term Projections	Prepare for follow-up discussions for the hospital oil tax exemption house bill to support FOMB decisions	0.80	\$ 445.00	356.00
Chawla,Sonia	Senior	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and N. Villavicencio (EY) met with M. Rodriguez (FOMB) and J. Calderon (FOMB) to discuss follow up questions related to Compania de Turismo agency and reconciliation between Team Connect with Hacienda and AAFAF	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and N. Villavicencio (EY) met with M. Rodriguez (FOMB) and J. Calderon (FOMB) to discuss their working documents for Team Connect variances	1.90	\$ 445.00	845.50
Chawla,Sonia	Senior	27-Mar-19	T3 - Plan of Adjustment	Reconcile documents provided by FOMB to match master database information	1.20	\$ 445.00	534.00
Chawla,Sonia	Senior	27-Mar-19	T3 - Plan of Adjustment	Review and analyze MBD database to TC in order to confirm completeness of documentation to support bank account workstream.	1.90	\$ 445.00	845.50
Chepenik,Adam Brandon	Partner/Principal	27-Mar-19	T3 - Plan of Adjustment	REDACTED	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	27-Mar-19	T3 - Long-Term Projections	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss latest Puerto Rico creditor analysis.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	27-Mar-19	T3 - Plan of Adjustment	Participate in call with J. Davis (McKinsey), and G. Ojeda (FOMB) to discuss long-term fax forecast.	0.80	\$ 870.00	696.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

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Chepenik,Adam Brandon	Partner/Principal	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with O. Shah (McKinsey), R. Rivera (McKinsey), A. Wei (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss McKinsey's bank account inventory efforts and approach	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	27-Mar-19	T3 - Long-Term Projections	Research long-term tax materials to G. Ojeya (FOMB) for his review and consideration.	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	27-Mar-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), and C. Lieberman (EY) to discuss working capital and cash analysis and provide an update to team on work plan and task outstanding	0.60	\$ 870.00	522.00
Day,Timothy Sean	Manager	27-Mar-19	T3 - Creditor Mediation Support	Prepare Proval coding for active valuation match to address outstanding issues	0.60	\$ 519.00	311.40
Day,Timothy Sean	Manager	27-Mar-19	T3 - Creditor Mediation Support	Prepare Proval ERS updates for 7/1/16 census data	2.20	\$ 519.00	1,141.80
Dougherty,Ryan Curran	Senior	27-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the analysis on HTA GO payments under various debt repayment scenarios	0.50	\$ 445.00	222.50
Dougherty,Ryan Curran	Senior	27-Mar-19	T3 - Long-Term Projections	REDACTED	0.40	\$ 445.00	178.00
Garcia,Francisco R.	Senior Manager	27-Mar-19	T3 - Plan of Adjustment	Analyze TeamConnect to Master Database reconciliation of cash balances	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	27-Mar-19	T3 - Plan of Adjustment	REDACTED	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	27-Mar-19	T3 - Plan of Adjustment	Draft update summary regarding current status analysis for bank accounts work stream.	1.10	\$ 720.00	792.00
Garcia,Francisco R.	Senior Manager	27-Mar-19	T3 - Plan of Adjustment	Participated in meeting with O. Shah (McKinsey), R. Rivera (McKinsey), A. Wei (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), T.Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss McKinsey's bank account inventory efforts and approach	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	27-Mar-19	T3 - Plan of Adjustment	Review restrictions memorandum provided by O'Neill & Borges relating to cash balances.	0.30	\$ 720.00	216.00
Garcia,Francisco R.	Senior Manager	27-Mar-19	T3 - Plan of Adjustment	Review bank balance account reconciliation between D&P and Hacienda.	1.60	\$ 720.00	1,152.00
Garcia,Francisco R.	Senior Manager	27-Mar-19	T3 - Plan of Adjustment	Participate in working session with P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to prepare discussion topics for the meeting with McKinsey	0.40	\$ 720.00	288.00
Good JR,Clark E	Manager	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Hurtado,Sergio Danilo	Senior	27-Mar-19	T3 - Long-Term Projections	Review latest AAFAF Government March Fiscal Plan	0.90	\$ 445.00	400.50
Kane,Collin	Senior	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 405.00	162.00
Kane,Collin	Senior	27-Mar-19	T3 - Long-Term Projections	Summarize results comparison of Proval baseline results to the Milliman valuation report	2.60	\$ 405.00	1,053.00
Levy,Sheva R	Partner/Principal	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60

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Levy,Sheva R	Partner/Principal	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Lieberman,Charles	Staff	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with O. Shah (McKinsey), R. Rivera (McKinsey), A. Wei (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss McKinsey's bank account inventory efforts and approach.	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	27-Mar-19	T3 - Long-Term Projections	Review Incentives Code Review to analyze previous relevant tax incentives pre FOMB request.	1.30	\$ 245.00	318.50
Lieberman,Charles	Staff	27-Mar-19	T3 - Long-Term Projections	Review Incentives and Cash Grants document per FOMB request.	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	27-Mar-19	T3 - Plan of Adjustment	Review AAFAF Treasury Single Account Cash Flow FY 2019 Liquidity analysis for use in working capital analysis	1.70	\$ 245.00	416.50
Lieberman,Charles	Staff	27-Mar-19	T3 - Long-Term Projections	Review Cash Grants Tax Credits Benefits Detail for impact to PR tax incentives analysis.	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	27-Mar-19	T3 - Long-Term Projections	Review New Incentives Code grid to assess potential use in incentives research.	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	27-Mar-19	T3 - Long-Term Projections	Review Disclosure Statement re Sources of Revenue to incorporate impact of Tax Act 257	1.30	\$ 245.00	318.50
Lieberman,Charles	Staff	27-Mar-19	T3 - Plan of Adjustment	Review Title 3 entities that are included in scope for working capital analysis	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	27-Mar-19	T3 - Long-Term Projections	Review NuevoCodigo De Incentivos in order to summarize tax incentive amendments relevant to FOMB	1.60	\$ 245.00	392.00
Lieberman,Charles	Staff	27-Mar-19	T3 - Long-Term Projections	Review CÁMARA DE REPRESENTANTES P. de la C. 1635, 29 DE MAYO DE 2018 to summarize amendments relevant to FOMB	2.40	\$ 245.00	588.00
Lieberman,Charles	Staff	27-Mar-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to discuss working capital and cash analysis and provide an update to team on work plan and task outstanding.	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	27-Mar-19	T3 - Plan of Adjustment	Participate in working session with P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to prepare discussion topics for the meeting with McKinsey.	0.40	\$ 245.00	98.00
Maciejewski,Brigid Jean	Manager	27-Mar-19	T3 - Plan of Adjustment	REDACTED	0.60	\$ 595.00	357.00
Maciejewski,Brigid Jean	Manager	27-Mar-19	T3 - Plan of Adjustment	Participate in a call with M Zerjal (Proskauer), E Fritz (O'Neill), J Santambrogio (EY), B Maciejewski (EY) to discuss disclosure statement regarding cash management systems for Plan of Adjustment	0.30	\$ 595.00	178.50
Maciejewski,Brigid Jean	Manager	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with O. Shah (McKinsey), R. Rivera (McKinsey), A. Wei (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss McKinsey's bank account inventory efforts and approach.	0.90	\$ 595.00	535.50
Maciejewski,Brigid Jean	Manager	27-Mar-19	T3 - Plan of Adjustment	Review benchmarking assessment from team regarding best practices for working capital requirements	2.10	\$ 595.00	1,249.50
Maciejewski,Brigid Jean	Manager	27-Mar-19	T3 - Plan of Adjustment	Review FAFAA TSA FY19 liquidity presentation for working capital analysis	1.80	\$ 595.00	1,071.00
Maciejewski,Brigid Jean	Manager	27-Mar-19	T3 - Plan of Adjustment	Review FAFAA TSA FY19 Monthly and Weekly TSA liquidity plans for working capital analysis	2.60	\$ 595.00	1,547.00
Maciejewski,Brigid Jean	Manager	27-Mar-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to discuss working capital and cash analysis and provide an update to team on work plan and task outstanding	0.60	\$ 595.00	357.00
Maciejewski,Brigid Jean	Manager	27-Mar-19	T3 - Plan of Adjustment	Participate in working session with P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to prepare discussion topics for the meeting with McKinsey.	0.40	\$ 595.00	238.00
Malhotra,Gaurav	Partner/Principal	27-Mar-19	T3 - Long-Term Projections	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss latest Puerto Rico creditor analysis.	0.40	\$ 870.00	348.00
Malhotra,Gaurav	Partner/Principal	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 870.00	1,044.00

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Moran-Eserski,Javier	Senior	27-Mar-19	T3 - Plan of Adjustment	Complete working capital analysis template to identify inflows, outflows and minimum requirements	2.20	\$ 445.00	979.00
Moran-Eserski,Javier	Senior	27-Mar-19	T3 - Plan of Adjustment	Prepare summary of key takeaways from meeting with McKinsey regarding PR cash management.	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	27-Mar-19	T3 - Plan of Adjustment	Prepare summary highlighting our working capital approach to be shared with key stakeholders for discussion	1.80	\$ 445.00	801.00
Moran-Eserski,Javier	Senior	27-Mar-19	T3 - Plan of Adjustment	Finalize the identification and mapping of Title III agencies to be included in our analysis	1.60	\$ 445.00	712.00
Moran-Eserski,Javier	Senior	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with O. Shah (McKinsey), R. Rivera (McKinsey), A. Wei (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss McKinsey's bank account inventory efforts and approach.	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	27-Mar-19	T3 - Plan of Adjustment	Review McKinsey's FY18 Implied Cash Surplus Analysis to understand their approach and findings	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	27-Mar-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to discuss working capital and cash analysis and provide an update to team on work plan and task outstanding.	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	27-Mar-19	T3 - Plan of Adjustment	Participate in working session with P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to prepare discussion topics for the meeting with McKinsey	0.40	\$ 445.00	178.00
Mullins,Daniel R	Executive Director	27-Mar-19	T3 - Long-Term Projections	Review Puerto Rico Treasury Investment Guidelines in order to analyze key takeaways.	0.50	\$ 810.00	405.00
Nichols,Carly	Manager	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Panagiotakis,Sofia	Senior Manager	27-Mar-19	T3 - Long-Term Projections	Participate in meeting with R. Dougherty (EY) and S. Panagiotakis (EY) to discuss the analysis on HTA GO payments under various debt repayment scenarios	0.50	\$ 720.00	360.00
Pannell,William Winder Thomas	Partner/Principal	27-Mar-19	T3 - Plan of Adjustment	REDACTED	0.60	\$ 870.00	522.00
Pannell,William Winder Thomas	Partner/Principal	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with O. Shah (McKinsey), R. Rivera (McKinsey), A. Wei (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), T.Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss McKinsey's bank account inventory efforts and approach.	0.90	\$ 870.00	783.00
Riggins,Kyle	Senior	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Riggins,Kyle	Senior	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Sacks,Justin	Manager	27-Mar-19	T3 - Plan of Adjustment	Compare D&P master database cash account inventory against Deloitte cash account inventory.	2.80	\$ 595.00	1,666.00
Santambrogio,Juan	Executive Director	27-Mar-19	T3 - Long-Term Projections	Analyze Government submission of fiscal plan regarding implications on	1.60	\$ 810.00	1,296.00
Santambrogio,Juan	Executive Director	27-Mar-19	T3 - Plan of Adjustment	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 810.00	729.00
Santambrogio,Juan	Executive Director	27-Mar-19	T3 - Plan of Adjustment	Participate in a call with M Zerjal (Proskauer), E Fritz (O'Neill), J Santambrogio (EY), B Maciejewski (EY) to discuss disclosure statement regarding cash management systems for Plan of Adjustment	0.30	\$ 810.00	243.00
Santambrogio,Juan	Executive Director	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with O. Shah (McKinsey), R. Rivera (McKinsey), A. Wei (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), T. Pannell (EY), P. Garcia (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss McKinsey's bank account inventory efforts and approach.	0.90	\$ 810.00	729.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	27-Mar-19	T3 - Long-Term Projections	REDACTED	0.60	\$ 810.00	486.00
Santos, Marhelich	Senior	27-Mar-19	T3 - Long-Term Projections	Participate in discussion with M Santos (EY) and J Burr (EY) regarding hospitals oil tax exemption and requirement analysis to support FOMB review	0.40	\$ 445.00	178.00
Santos, Marhelich	Senior	27-Mar-19	T3 - Long-Term Projections	Participate in discussion with O Cuadrado (FOMB) M Santos (EY), and J Burr (EY) regarding the hospitals' oil Tax exemption extension (house bill 1958) and next steps analysis required by the FOMB	0.80	\$ 445.00	356.00
Stricklin, Todd	Senior	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Stricklin, Todd	Senior	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Stricklin, Todd	Senior	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 405.00	1,093.50
Stricklin, Todd	Senior	27-Mar-19	T3 - Long-Term Projections	REDACTED	1.60	\$ 405.00	648.00
Stuber, Emily	Senior	27-Mar-19	T3 - Creditor Mediation Support	Review cashflows from valuations of primary actuary's report	0.30	\$ 405.00	121.50
Stuber, Emily	Senior	27-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Stuber, Emily	Senior	27-Mar-19	T3 - Creditor Mediation Support	Run valuations for Medical benefit plan	1.60	\$ 405.00	648.00
Trang, Quan H	Manager	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with R Jones (Mitratach) to retrieve TeamConnect's database architecture and design	2.10	\$ 595.00	1,249.50
Villavicencio, Nancy	Staff	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and N. Villavicencio (EY) met with M. Rodriguez (FOMB) and J. Calderon (FOMB) to discuss follow up questions related to Compania de Turismo agency and reconciliation between Team Connect with Hacienda and AEEAF	1.10	\$ 245.00	269.50
Villavicencio, Nancy	Staff	27-Mar-19	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY) and N. Villavicencio (EY) met with M. Rodriguez (FOMB) and J. Calderon (FOMB) to discuss their working documents for Team Connect variances	1.90	\$ 245.00	465.50
Chawla, Sonia	Senior	28-Mar-19	T3 - Plan of Adjustment	Participate in discussion with M. Rodriguez (FOMB) to discuss follow up questions related to Compania de Turismo agency, missing documentation and obtain clarification over procedures performed	0.20	\$ 445.00	89.00
Chawla, Sonia	Senior	28-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.80	\$ 222.50	1,513.00
Chepenik, Adam Brandon	Partner/Principal	28-Mar-19	T3 - Long-Term Projections	Participate in meeting with G. Ojeda (FOMB), D. Ortiz (O'Neill & Borges), A. Iraolagoitia (O'Neil & Borges), A. Chepenik (EY) and C. Lieberman (EY) to discuss the recent amendments to Bill 1634 and its impacts on FOMB	0.90	\$ 870.00	783.00
Chepenik, Adam Brandon	Partner/Principal	28-Mar-19	T3 - Long-Term Projections	Participate in meeting with G. Ojeda (FOMB), D. Ortiz (O'Neill & Borges), A. Iraolagoitia (O'Neil & Borges), A. Chepenik (EY) and C. Lieberman (EY) to discuss the recent amendments to Bill 1635 and its impacts on FOMB	0.70	\$ 870.00	609.00
Chepenik, Adam Brandon	Partner/Principal	28-Mar-19	T3 - Plan of Adjustment	Draft cash balance portion for the disclosure statement	1.10	\$ 870.00	957.00
Chepenik, Adam Brandon	Partner/Principal	28-Mar-19	T3 - Long-Term Projections	Summarize tax incentives bill implication to fiscal plan forecast for N. Jaresko (FOMB) review	0.40	\$ 870.00	348.00
Chepenik, Adam Brandon	Partner/Principal	28-Mar-19	T3 - Long-Term Projections	Summarize Senate Action on VLT and implication to fiscal plan for N. Jaresko (FOMB) review	0.60	\$ 870.00	522.00
Chepenik, Adam Brandon	Partner/Principal	28-Mar-19	T3 - Long-Term Projections	Summarize information on best practices for investment policy statements to N. Jaresko (FOMB)	0.90	\$ 870.00	783.00
Cronin, Rachal	Staff	28-Mar-19	T3 - Plan of Adjustment	Set-up the Relativity workspace (electronic documents review workspace)	0.40	\$ 245.00	98.00
Day, Timothy Sean	Manager	28-Mar-19	T3 - Creditor Mediation Support	Prepare ProVal coding of ERS - 7/1/16 census data with plan provision changes	0.40	\$ 519.00	207.60
Garcia, Francisco R.	Senior Manager	28-Mar-19	T3 - Plan of Adjustment	Document bank account work plan to include detailed procedures	1.40	\$ 720.00	1,008.00
Garcia, Francisco R.	Senior Manager	28-Mar-19	T3 - Plan of Adjustment	Review walkthrough of TeamConnect supporting documents	0.40	\$ 720.00	288.00
Garcia, Francisco R.	Senior Manager	28-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	5.10	\$ 360.00	1,836.00
Good JR, Clark E	Manager	28-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR, Clark E	Manager	28-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Good JR, Clark E	Manager	28-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20

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Hangal,Namrata	Senior	28-Mar-19	T3 - Plan of Adjustment	Perform quality checks on the creation of the Relativity workspace (electronic documents review workspace).	0.30	\$ 445.00	133.50
Levy,Sheva R	Partner/Principal	28-Mar-19	T3 - Creditor Mediation Support	Participate in call with K Rifkind (FOMB) to discuss follow-ups for judges	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	28-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	28-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	28-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	28-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Lieberman,Charles	Staff	28-Mar-19	T3 - Long-Term Projections	Participate in meeting with G. Ojeda (FOMB), D. Ortiz (O'Neill & Borges), A. Iraolagoitia (O'Neil & Borges), A. Chepenik (EY) and C. Lieberman (EY) to discuss the recent amendments to Bill 1634 and its impacts on FOMB.	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	28-Mar-19	T3 - Long-Term Projections	Participate in meeting with G. Ojeda (FOMB), D. Ortiz (O'Neill & Borges), A. Iraolagoitia (O'Neil & Borges), A. Chepenik (EY) and C. Lieberman (EY) to discuss the recent amendments to Bill 1635 and its impacts on FOMB.	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	28-Mar-19	T3 - Long-Term Projections	Review Tax incentives within CAMARA DE REPRESENTANTES P. de la C. 1635, 29 DE MAYO DE 2018 in preparation for calls with O'Neill and Borges and EY Tax Partners	1.90	\$ 245.00	465.50
Lieberman,Charles	Staff	28-Mar-19	T3 - Plan of Adjustment	Participate in working session with B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to discuss working capital analysis approach and budget to actual results for FY19	0.80	\$ 245.00	196.00
Maciejewski,Brigid Jean	Manager	28-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Detroit, MI	9.00	\$ 297.50	2,677.50
Maciejewski,Brigid Jean	Manager	28-Mar-19	T3 - Plan of Adjustment	Participate in working session with B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to discuss working capital analysis approach and budget to actual results for FY19	0.80	\$ 595.00	476.00
Malhotra,Gaurav	Partner/Principal	28-Mar-19	T3 - Creditor Mediation Support	Review pension response in notice of violation	0.40	\$ 870.00	348.00
Moran-Eserski,Javier	Senior	28-Mar-19	T3 - Plan of Adjustment	Complete an initial working capital analysis for Department of Education	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	28-Mar-19	T3 - Plan of Adjustment	Complete an initial working capital analysis for Department of State	1.20	\$ 445.00	534.00
Moran-Eserski,Javier	Senior	28-Mar-19	T3 - Plan of Adjustment	Complete an initial working capital analysis for Emergency and Disaster Management Bureau	1.20	\$ 445.00	534.00
Moran-Eserski,Javier	Senior	28-Mar-19	T3 - Plan of Adjustment	Review budget to actual file for FY19 for agencies in-scope for budgeting	2.10	\$ 445.00	934.50
Moran-Eserski,Javier	Senior	28-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	2.20	\$ 222.50	489.50
Moran-Eserski,Javier	Senior	28-Mar-19	T3 - Plan of Adjustment	Update the cash management work plan to include more detailed steps in our approach	1.90	\$ 445.00	845.50
Moran-Eserski,Javier	Senior	28-Mar-19	T3 - Plan of Adjustment	Participate in working session with B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to discuss working capital analysis approach and budget to actual results for FY19	0.80	\$ 445.00	356.00
Mullins,Daniel R	Executive Director	28-Mar-19	T3 - Long-Term Projections	Continue review of Puerto Rico Treasury Investment Guidelines to provide guidance to FOMB.	3.30	\$ 810.00	2,673.00
Sacks,Justin	Manager	28-Mar-19	T3 - Plan of Adjustment	Compare D&P master database cash account inventory against Deloitte cash account inventory.	0.40	\$ 595.00	238.00
Sacks,Justin	Manager	28-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 297.50	1,993.25
Santambrogio,Juan	Executive Director	28-Mar-19	T3 - Plan of Adjustment	REDACTED	0.50	\$ 810.00	405.00
Santambrogio,Juan	Executive Director	28-Mar-19	T3 - Long-Term Projections	Review Government response to FOMB notice of violation	0.50	\$ 810.00	405.00
Santos,Marhelich	Senior	28-Mar-19	T3 - Long-Term Projections	Review information related to House bill 1494 given similarity to a current bill requiring analysis	1.90	\$ 445.00	845.50
Stuber,Emily	Senior	28-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Trang,Quan H	Manager	28-Mar-19	T3 - Plan of Adjustment	Prepare Relativity workspace (electronic documents review workspace)	0.90	\$ 595.00	535.50
Villavicencio,Nancy	Staff	28-Mar-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 122.50	820.75
Chawla,Sonia	Senior	29-Mar-19	T3 - Plan of Adjustment	Participate in meeting with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY) to discuss the FOMB cash account work-stream workplan, and timeline.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	29-Mar-19	T3 - Plan of Adjustment	Analyze MBD database to TC to access completeness of documentation and follow up items.	2.90	\$ 445.00	1,290.50
Chepenik,Adam Brandon	Partner/Principal	29-Mar-19	T3 - Long-Term Projections	Participate in advisor meeting with FOMB members, led by N. Jaresko (FOMB).	1.00	\$ 870.00	870.00

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Chepenik,Adam Brandon	Partner/Principal	29-Mar-19	T3 - Long-Term Projections	Participate in meeting with G.Ojeda (FOMB), R. Rodriguez-Ramos (EY), P. Hymovitz Cardona (EY), A. Chepenik (EY) and C. Lieberman (EY) to discuss the recent amendments to Bill 1635 and its impacts to FOMB; review position papers (ponencias) submitted by Hacienda,AFAF and DDEC in preparation for meeting.	1.20	\$ 870.00	1,044.00
Dav,Timothy Sean	Manager	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 519.00	1,401.30
Dougherty,Ryan Curran	Senior	29-Mar-19	T3 - Long-Term Projections	Participate in discussion with J Garcia (FOMB) on PREPA/PRASA past due amounts.	0.30	\$ 445.00	133.50
Dougherty,Ryan Curran	Senior	29-Mar-19	T3 - Long-Term Projections	Review past due PREPA/PRASA amounts to J Garcia (FOMB).	0.40	\$ 445.00	178.00
Garcia,Francisco R.	Senior Manager	29-Mar-19	T3 - Plan of Adjustment	Draft update summary on current status analysis for bank accounts work stream.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	29-Mar-19	T3 - Plan of Adjustment	Participate in meeting with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY) to discuss the FOMB cash account work-stream workplan, and timeline.	0.70	\$ 720.00	504.00
Garcia,Francisco R.	Senior Manager	29-Mar-19	T3 - Plan of Adjustment	Review bank balance account reconciliation between D&P and Hacienda.	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	29-Mar-19	T3 - Plan of Adjustment	Review EY Inventory of bank accounts.	0.90	\$ 720.00	648.00
Good JR,Clark E	Manager	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 519.00	986.10
Good JR,Clark E	Manager	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Hymovitz Cardona,Pablo S	Executive Director	29-Mar-19	T3 - Long-Term Projections	Participate in meeting with G.Ojeda (FOMB), R. Rodriguez-Ramos (EY), P. Hymovitz Cardona (EY), A. Chepenik (EY) and C. Lieberman (EY) to discuss the recent amendments to Bill 1635 and its impacts to FOMB; review position papers (ponencias) submitted by Hacienda,AFAF and DDEC in preparation for meeting.	1.20	\$ 810.00	972.00
Kane,Collin	Senior	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Kane,Collin	Senior	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Levy,Sheva R	Partner/Principal	29-Mar-19	T3 - Creditor Mediation Support	Prepare status updates of data needed for valuation plans	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Lieberman,Charles	Staff	29-Mar-19	T3 - Long-Term Projections	Participate in meeting with G.Ojeda (FOMB), R. Rodriguez-Ramos (EY), P. Hymovitz Cardona (EY), A. Chepenik (EY) and C. Lieberman (EY) to discuss the recent amendments to Bill 1635 and its impacts to FOMB; review position papers (ponencias) submitted by Hacienda,AFAF and DDEC in preparation for meeting.	1.20	\$ 245.00	294.00
Lieberman,Charles	Staff	29-Mar-19	T3 - Long-Term Projections	Review notes from meeting with G.Ojeda (FOMB), R. Rodriguez-Ramos (EY), P. Hymovitz Cardona (EY), A. Chepenik (EY) and C. Lieberman (EY) to discuss the recent amendments to Bill 1635 and its impacts to FOMB.	1.20	\$ 245.00	294.00
Lieberman,Charles	Staff	29-Mar-19	T3 - Long-Term Projections	Review amendments made to Bill 1635 on March 26th that are relevant FOMB	0.80	\$ 245.00	196.00
Lieberman,Charles	Staff	29-Mar-19	T3 - Long-Term Projections	Review " Incentive Code Review" file to incorporate the impact of amendments made to Bill 1635 on March 26th that are relevant FOMB.	2.10	\$ 245.00	514.50
Lieberman,Charles	Staff	29-Mar-19	T3 - Long-Term Projections	Review Cash Grants Tax Credits Benefits Detail to assist in the update of Incentive Code Review analysis.	1.20	\$ 245.00	294.00
Lieberman,Charles	Staff	29-Mar-19	T3 - Long-Term Projections	Review Cash Grants Tax Credits Benefits Detail to assist in the update of " Incentive Code Review" file.	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	29-Mar-19	T3 - Plan of Adjustment	Participate in working session with B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to walkthrough the working capital analysis model	0.70	\$ 245.00	171.50
Maciejewski,Brigid Jean	Manager	29-Mar-19	T3 - Plan of Adjustment	Review approach for working capital liquidity analysis to provide feedback to team	0.40	\$ 595.00	238.00
Maciejewski,Brigid Jean	Manager	29-Mar-19	T3 - Plan of Adjustment	Review draft working capital liquidity analysis model template in order to provide feedback to team	2.30	\$ 595.00	1,368.50
Maciejewski,Brigid Jean	Manager	29-Mar-19	T3 - Plan of Adjustment	Review Sources of Revenue Disclosure Statement from Proskauer	0.90	\$ 595.00	535.50
Maciejewski,Brigid Jean	Manager	29-Mar-19	T3 - Plan of Adjustment	Review SRF FY20 budget report to include in working capital and liquidity analysis	0.80	\$ 595.00	476.00
Maciejewski,Brigid Jean	Manager	29-Mar-19	T3 - Plan of Adjustment	Review updated working capital and liquidity analysis model which includes agency and grouping level detail	1.20	\$ 595.00	714.00

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Maciejewski, Brigid Jean	Manager	29-Mar-19	T3 - Plan of Adjustment	Participate in working session with B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to walkthrough the working capital analysis model	0.70	\$ 595.00	416.50
Malhotra, Gaurav	Partner/Principal	29-Mar-19	T3 - Creditor Mediation Support	Review healthcare illustrative scenarios regarding TRS participant	0.80	\$ 870.00	696.00
Malhotra, Gaurav	Partner/Principal	29-Mar-19	T3 - Creditor Mediation Support	Participate in executive FOMB Board call to discuss case issues	1.10	\$ 870.00	957.00
Moran-Eserski, Javier	Senior	29-Mar-19	T3 - Plan of Adjustment	Draft discussion points for the meeting scheduled with Conway next week to discuss the TSA report	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	29-Mar-19	T3 - Plan of Adjustment	Review the Fiscal Plan grouping of agencies to reconcile with our universe of Title III agencies	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	29-Mar-19	T3 - Plan of Adjustment	Update the working capital analysis based on feedback from the team	2.90	\$ 445.00	1,290.50
Moran-Eserski, Javier	Senior	29-Mar-19	T3 - Plan of Adjustment	Working session with B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to walkthrough the working capital analysis model	0.70	\$ 445.00	311.50
Sacks, Justin	Manager	29-Mar-19	T3 - Plan of Adjustment	Compare D&P master database cash account inventory against Deloitte cash account inventory.	2.60	\$ 595.00	1,547.00
Sacks, Justin	Manager	29-Mar-19	T3 - Plan of Adjustment	Participate in meeting with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY) to discuss the FOMB cash account work-stream workplan, and timeline.	0.70	\$ 595.00	416.50
Santambrogio, Juan	Executive Director	29-Mar-19	T3 - Long-Term Projections	Review proposed draft MOU between Hacienda and ERS regarding professional fee allocation to ERS	0.60	\$ 810.00	486.00
Stricklin, Todd	Senior	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 405.00	1,134.00
Stricklin, Todd	Senior	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.50	\$ 405.00	1,012.50
Stricklin, Todd	Senior	29-Mar-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 405.00	1,174.50
Stricklin, Todd	Senior	29-Mar-19	T3 - Long-Term Projections	REDACTED	2.10	\$ 405.00	850.50
Villavicencio, Nancy	Staff	29-Mar-19	T3 - Plan of Adjustment	Analyze differences for Team Connect and master database for Compania de Turismo.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	29-Mar-19	T3 - Plan of Adjustment	Participate in meeting with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY) to discuss the FOMB cash account work-stream workplan, and timeline.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	29-Mar-19	T3 - Plan of Adjustment	Review and analyzed Compania de Turismo documents from FOMB staff to D&P master database.	2.20	\$ 245.00	539.00
Levy, Sheva R	Partner/Principal	31-Mar-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Federbush, Samantha	Senior	26-Mar-19	T3 - Long-Term Projections	REDACTED	1.30	\$ 405.00	526.50
Federbush, Samantha	Senior	26-Mar-19	T3 - Long-Term Projections	REDACTED	1.70	\$ 405.00	688.50
Federbush, Samantha	Senior	27-Mar-19	T3 - Long-Term Projections	REDACTED	0.40	\$ 405.00	162.00
Federbush, Samantha	Senior	27-Mar-19	T3 - Long-Term Projections	REDACTED	0.40	\$ 405.00	162.00
Federbush, Samantha	Senior	27-Mar-19	T3 - Long-Term Projections	REDACTED	0.70	\$ 405.00	283.50
Federbush, Samantha	Senior	27-Mar-19	T3 - Long-Term Projections	REDACTED	0.70	\$ 405.00	283.50
Federbush, Samantha	Senior	27-Mar-19	T3 - Long-Term Projections	REDACTED	0.30	\$ 405.00	121.50
Federbush, Samantha	Senior	28-Mar-19	T3 - Long-Term Projections	REDACTED	0.30	\$ 405.00	121.50
Federbush, Samantha	Senior	28-Mar-19	T3 - Long-Term Projections	REDACTED	0.30	\$ 405.00	121.50
Federbush, Samantha	Senior	28-Mar-19	T3 - Long-Term Projections	REDACTED	0.70	\$ 405.00	283.50
Federbush, Samantha	Senior	28-Mar-19	T3 - Long-Term Projections	REDACTED	0.70	\$ 405.00	283.50
Federbush, Samantha	Senior	29-Mar-19	T3 - Long-Term Projections	REDACTED	0.30	\$ 405.00	121.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Federbush,Samantha	Senior	29-Mar-19	T3 - Long-Term Projections	REDACTED	0.20	\$ 405.00	81.00
Stricklin,Todd	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 405.00	688.50
Stricklin,Todd	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Good JR,Clark E	Manager	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	1-Apr-19	T3 - Long-Term Projections	Identification of VTP information to analyze pension systems 7/1/2016 data update	0.40	\$ 519.00	207.60
Moran-Eserski,Javier	Senior	1-Apr-19	T3 - Plan of Adjustment	Map actual payroll expenses for all fund types from January to our working capital model	0.50	\$ 445.00	222.50
Moran-Eserski,Javier	Senior	1-Apr-19	T3 - Plan of Adjustment	Map actual payroll expenses for all fund types from February to our working capital model	0.50	\$ 445.00	222.50
Moran-Eserski,Javier	Senior	1-Apr-19	T3 - Plan of Adjustment	Map FY19 certified payroll budget for the General Fund to the working capital model	1.60	\$ 445.00	712.00
Lieberman,Charles	Staff	1-Apr-19	T3 - Long-Term Projections	Participate in call with FOMB regarding Bill 1635 and analysis preformed in the past for FOMB	0.40	\$ 245.00	98.00
Good JR,Clark E	Manager	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 519.00	467.10
Kane,Collin	Senior	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 405.00	364.50
Nichols,Carly	Manager	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 519.00	467.10
Riggins,Kyle	Senior	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 405.00	364.50
Levy,Sheva R	Partner/Principal	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 721.00	648.90
Stricklin,Todd	Senior	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 405.00	364.50
Day,Timothy Sean	Manager	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 519.00	467.10
Federbush,Samantha	Senior	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 405.00	364.50
Panagiotakis,Sofia	Senior Manager	1-Apr-19	T3 - Long-Term Projections	Participate in call with J. York (Conway) to discuss the IFCU projections	0.30	\$ 720.00	216.00
Levy,Sheva R	Partner/Principal	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Trang,Quan H	Manager	1-Apr-19	T3 - Plan of Adjustment	Participate in meeting with Duff & Phelps and T Pannell (EY), P Garcia (EY), and A Trang (EY) to discuss the technical transition of TeamConnect and Master Database to EY.	0.70	\$ 595.00	416.50
Garcia,Francisco R.	Senior Manager	1-Apr-19	T3 - Plan of Adjustment	Participate in meeting with Duff & Phelps and T Pannell (EY), P Garcia (EY), and A Trang (EY) to discuss the technical transition of TeamConnect and Master Database to EY.	0.70	\$ 720.00	504.00

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Pannell, William Winder Thomas	Partner/Principal	1-Apr-19	T3 - Plan of Adjustment	Participate in meeting with Duff & Phelps and T Pannell (EY), P Garcia (EY), and A Trang (EY) to discuss the technical transition of TeamConnect and Master Database to EY.	0.70	\$ 870.00	609.00
Lieberman, Charles	Staff	1-Apr-19	T3 - Long-Term Projections	Analyze tax incentives related documents and charts to prepare for FOMB meeting	0.90	\$ 245.00	220.50
Sacks, Justin	Manager	1-Apr-19	T3 - Plan of Adjustment	Prepare EY bank account inventory reconciliation (Deloitte accounts vs D&P accounts).	2.80	\$ 595.00	1,666.00
Burr, Jeremy	Senior	1-Apr-19	T3 - Long-Term Projections	Prepare response regarding the total amount of PRASA payments in the FY19 budget with the remaining unused budget to support resolving outstanding CW obligations to the entity.	0.40	\$ 445.00	178.00
Burr, Jeremy	Senior	1-Apr-19	T3 - Long-Term Projections	Prepare a summary of FP agencies that should be including in the working capital analysis	0.60	\$ 445.00	267.00
Garcia, Francisco R.	Senior Manager	1-Apr-19	T3 - Plan of Adjustment	Prepare technical discussion topics for D&P transition call	0.70	\$ 720.00	504.00
Chawla, Sonia	Senior	1-Apr-19	T3 - Plan of Adjustment	Reconcile data obtained from business consultants to MDB with account mapping.	2.90	\$ 445.00	1,290.50
Stricklin, Todd	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Kane, Collin	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Good JR, Clark E	Manager	1-Apr-19	T3 - Long-Term Projections	Research the provisions of the credited service reciprocity between system	1.30	\$ 519.00	674.70
Levy, Sheva R	Partner/Principal	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Good JR, Clark E	Manager	1-Apr-19	T3 - Long-Term Projections	Review high level differences between pension cash flows from 2015 to 2016	0.40	\$ 519.00	207.60
Lieberman, Charles	Staff	1-Apr-19	T3 - Plan of Adjustment	Review AFFAF FY 2019 Liquidation Plan in preparation for meeting with Hacienda and Conway McKinsey	1.80	\$ 245.00	441.00
Dougherty, Ryan Curran	Senior	1-Apr-19	T3 - Long-Term Projections	Review and analyze low visibility spend with incorporation into FOMB targets	1.20	\$ 445.00	534.00
Dougherty, Ryan Curran	Senior	1-Apr-19	T3 - Long-Term Projections	Analyze OMB Submission in relation to Christmas Bonus and with historical Christmas Bonus actual amounts	0.90	\$ 445.00	400.50
Pannell, William Winder Thomas	Partner/Principal	1-Apr-19	T3 - Plan of Adjustment	Review and analyze Revised Fiscal Plan in connection with bank account with potential restrictions	0.70	\$ 870.00	609.00
Sacks, Justin	Manager	1-Apr-19	T3 - Plan of Adjustment	Review D&P report with MDB reconciliation tie-out in order to develop questions for D&P regarding their report.	0.40	\$ 595.00	238.00
Chawla, Sonia	Senior	1-Apr-19	T3 - Plan of Adjustment	Review reconciliation of MDB to D&P Report for completeness check.	0.40	\$ 445.00	178.00
Lieberman, Charles	Staff	1-Apr-19	T3 - Plan of Adjustment	Review Certified Budget for Meeting with Hacienda and Conway McKinsey	0.60	\$ 245.00	147.00
Levy, Sheva R	Partner/Principal	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Moran-Eserski, Javier	Senior	1-Apr-19	T3 - Plan of Adjustment	Review latest budget to actual file to draft questions to further discuss with EY's budget team related to POA working capital	1.30	\$ 445.00	578.50
Panagiotakis, Sofia	Senior Manager	1-Apr-19	T3 - Long-Term Projections	Review materials prepared by the team on the large agencies to understand the variances for the key agencies.	1.30	\$ 720.00	936.00
Pannell, William Winder Thomas	Partner/Principal	1-Apr-19	T3 - Plan of Adjustment	Review considerations for leveraging the various bank account populations prepared by Duff & Phelps, AAFAP and Hacienda	2.30	\$ 870.00	2,001.00
Garcia, Francisco R.	Senior Manager	1-Apr-19	T3 - Plan of Adjustment	Review EY Inventory of bank accounts draft.	1.80	\$ 720.00	1,296.00
Levy, Sheva R	Partner/Principal	1-Apr-19	T3 - Long-Term Projections	Review open data items for PREPA related to pension system	0.40	\$ 721.00	288.40
Garcia, Francisco R.	Senior Manager	1-Apr-19	T3 - Plan of Adjustment	Review special revenue funds workbook to assess/identify number and location of bank accounts.	0.40	\$ 720.00	288.00
Villavicencio, Nancy	Staff	1-Apr-19	T3 - Plan of Adjustment	Analyze Table 1: Summary of Title III Bank Accounts by Category of D&P report to Master Database	1.60	\$ 245.00	392.00
Villavicencio, Nancy	Staff	1-Apr-19	T3 - Plan of Adjustment	Analyze Table 2: Summary of Title II Bank Account by Category - Reconciled information of D&P report to Master Database	1.70	\$ 245.00	416.50
Villavicencio, Nancy	Staff	1-Apr-19	T3 - Plan of Adjustment	Analyze Duff & Phelps report to support working paper provided by FOMB staff	1.10	\$ 245.00	269.50
Villavicencio, Nancy	Staff	1-Apr-19	T3 - Plan of Adjustment	Analyze Table 3: Components of Table 1 Categories of D&P report to Master Database	1.60	\$ 245.00	392.00
Trang, Quan H	Manager	1-Apr-19	T3 - Plan of Adjustment	Prepare revisions on Relativity workspace for bank account balance testing	1.10	\$ 595.00	654.50
Pannell, William Winder Thomas	Partner/Principal	1-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	5.10	\$ 435.00	2,218.50

Exhibit D
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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Garcia, Francisco R.	Senior Manager	1-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	4.80	\$ 360.00	1,728.00
Moran-Eserski, Javier	Senior	1-Apr-19	T3 - Plan of Adjustment	Update the Title III agencies mapping according to the latest government's organization chart	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	1-Apr-19	T3 - Plan of Adjustment	Update the working capital model to include a view at the fiscal plan grouping level	2.80	\$ 445.00	1,246.00
Riggins, Kyle	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Moran-Eserski, Javier	Senior	1-Apr-19	T3 - Plan of Adjustment	Update working capital model to incorporate journal entry errors for actual expenses	0.60	\$ 445.00	267.00
Levy, Sheva R	Partner/Principal	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Dougherty, Ryan Curran	Senior	1-Apr-19	T3 - Plan of Adjustment	Working session with R. Dougherty (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to review the budget to actual file to support our ongoing working capital analysis.	0.40	\$ 445.00	178.00
Lieberman, Charles	Staff	1-Apr-19	T3 - Plan of Adjustment	Working session with R. Dougherty (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to review the budget to actual file to support our ongoing working capital analysis.	0.40	\$ 245.00	98.00
Moran-Eserski, Javier	Senior	1-Apr-19	T3 - Plan of Adjustment	Working session with R. Dougherty (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to review the budget to actual file to support our ongoing working capital analysis.	0.40	\$ 445.00	178.00
Stuber, Emily	Senior	1-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), S Federbush (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.90	\$ 405.00	364.50
Stuber, Emily	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Stuber, Emily	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Stuber, Emily	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Stuber, Emily	Senior	1-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 405.00	81.00
Garcia, Francisco R.	Senior Manager	2-Apr-19	T3 - Plan of Adjustment	Analyze the contents of the bankAccounts email box which contains supporting documents provided by account holders and financial institutions.	2.30	\$ 720.00	1,656.00
Good JR, Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR, Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Good JR, Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR, Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR, Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Good JR, Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Stuber, Emily	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50
Garcia, Francisco R.	Senior Manager	2-Apr-19	T3 - Plan of Adjustment	Discuss bank accounts email account with K Williamson (FOMB) to discuss access and use.	0.30	\$ 720.00	216.00
Stricklin, Todd	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Kleinman, Miriam	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Levy, Sheva R	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Kleinman, Miriam	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 405.00	162.00
Stricklin, Todd	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50

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Stricklin,Todd	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Garcia,Francisco R.	Senior Manager	2-Apr-19	T3 - Plan of Adjustment	Draft Relativity review structure to be utilized by EY review team	2.10	\$ 720.00	1,512.00
Chepenik,Adam Brandon	Partner/Principal	2-Apr-19	T3 - Long-Term Projections	Draft response to revenue implementation discussion for G. Maldonado (FOMB) consideration	0.70	\$ 870.00	609.00
Stricklin,Todd	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Maciejewski,Brigid Jean	Manager	2-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	9.00	\$ 297.50	2,677.50
Kane,Collin	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 405.00	1,134.00
Kane,Collin	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Moran-Eserski,Javier	Senior	2-Apr-19	T3 - Plan of Adjustment	Map FY19 certified budget for Federal Funds to the working capital model	3.20	\$ 445.00	1,424.00
Moran-Eserski,Javier	Senior	2-Apr-19	T3 - Plan of Adjustment	Map FY19 certified budget for Special Revenue to the working capital model	3.10	\$ 445.00	1,379.50
Chepenik,Adam Brandon	Partner/Principal	2-Apr-19	T3 - Plan of Adjustment	Participate in all with G. Malhotra (EY) and A. Chepenik (EY) to discuss cash liquidity analysis	0.40	\$ 870.00	348.00
Malhotra,Gaurav	Partner/Principal	2-Apr-19	T3 - Plan of Adjustment	Participate in all with G. Malhotra (EY) and A. Chepenik (EY) to discuss cash liquidity analysis	0.40	\$ 870.00	348.00
Panagiotakis,Sofia	Senior Manager	2-Apr-19	T3 - Long-Term Projections	Participate in budget and fiscal plan integration forecast discussion with S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), S O'Roarke (Mckinsey), A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), R Doherty (EY), and A Chenenik (EY)	2.70	\$ 720.00	1,944.00
Burr,Jeremy	Senior	2-Apr-19	T3 - Long-Term Projections	Participate in budget and fiscal plan integration forecast discussion with S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), S O'Roarke (Mckinsey), A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), R Doherty (EY), and A Chenenik (EY)	2.70	\$ 445.00	1,201.50
Dougherty,Ryan Curran	Senior	2-Apr-19	T3 - Long-Term Projections	Participate in budget and fiscal plan integration forecast discussion with S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), S O'Roarke (Mckinsey), A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), and A Chenenik (EY)	2.70	\$ 445.00	1,201.50
Chepenik,Adam Brandon	Partner/Principal	2-Apr-19	T3 - Long-Term Projections	Participate in budget and fiscal plan integration forecast discussion with S. Negrón (FOMB), G. Maldonado (FOMB), S. Rodríguez (FOMB), S. O'Rourke (McKinsey), A. McKinsey, S. Panagiotakis (EY), J. Burr (EY), R. Doherty (EY), and A. Chenenik (EY)	2.70	\$ 870.00	2,349.00
Kane,Collin	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Riggins,Kyle	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Nichols,Carly	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Riggins,Kyle	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 405.00	81.00
Panagiotakis,Sofia	Senior Manager	2-Apr-19	T3 - Long-Term Projections	Participate in debrief discussion on the budget and fiscal plan integration with S Panagiotakis (EY), J Burr (EY), and R Dougherty (EY)	0.70	\$ 720.00	504.00
Dougherty,Ryan Curran	Senior	2-Apr-19	T3 - Long-Term Projections	Participate in debrief discussion on the budget and fiscal plan integration with S Panagiotakis (EY), J Burr (EY), and R Dougherty (EY)	0.70	\$ 445.00	311.50
Burr,Jeremy	Senior	2-Apr-19	T3 - Long-Term Projections	Participate in debrief discussion on the budget and fiscal plan integration with S Panagiotakis (EY), J Burr (EY), and R Dougherty (EY)	0.70	\$ 445.00	311.50
Panagiotakis,Sofia	Senior Manager	2-Apr-19	T3 - Long-Term Projections	Participate in meeting with A. Frassica (McKinsey) to discuss how to incorporate the budget revisions into the fiscal plan	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	2-Apr-19	T3 - Long-Term Projections	Participate in meeting with G. Maldonado (FOMB) to discuss the information received from the IFCU meeting	0.30	\$ 720.00	216.00
Levy,Sheva R	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Santos,Marhelich	Senior	2-Apr-19	T3 - Long-Term Projections	Prepare a list of follow-items and questions to present to OMB based on all the received agency-specific data for the DPS grouping	1.90	\$ 445.00	845.50
Santos,Marhelich	Senior	2-Apr-19	T3 - Long-Term Projections	Prepare a list of follow-items and questions to present to OMB based on all the received agency-specific data for the Education grouping	2.30	\$ 445.00	1,023.50

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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santos,Marhelich	Senior	2-Apr-19	T3 - Long-Term Projections	Prepare a list of follow-items and questions to present to OMB based on all the received agency-specific data for the Health grouping	2.10	\$ 445.00	934.50
Santos,Marhelich	Senior	2-Apr-19	T3 - Long-Term Projections	Prepare a list of follow-items and questions to present to OMB based on all the received agency-specific data for the Health grouping	1.80	\$ 445.00	801.00
Santos,Marhelich	Senior	2-Apr-19	T3 - Long-Term Projections	Prepare a list of follow-items and questions to present to OMB based on all the received agency-specific data for the Health grouping	1.70	\$ 445.00	756.50
Burr,Jeremy	Senior	2-Apr-19	T3 - Long-Term Projections	Prepare draft of agency consolidation file for the headcount with data requiring additional support	0.70	\$ 445.00	311.50
Villavicencio,Nancy	Staff	2-Apr-19	T3 - Plan of Adjustment	Prepare flowchart that shows visual of bank account balance work plan	1.20	\$ 245.00	294.00
Good JR,Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Chepenik,Adam Brandon	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Good JR,Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Chawla,Sonia	Senior	2-Apr-19	T3 - Plan of Adjustment	Reconcile data to prepare draft workplan for project to analyze data as of 6/30 and roll-forward to 12/31.	2.80	\$ 445.00	1,246.00
Chawla,Sonia	Senior	2-Apr-19	T3 - Plan of Adjustment	Reconcile data obtained from external parties to MDB for 6/30 balances.	2.90	\$ 445.00	1,290.50
Chepenik,Adam Brandon	Partner/Principal	2-Apr-19	T3 - Long-Term Projections	Research prasa utilities forecast expectations for McKinsey and EY teams for assessment	0.30	\$ 870.00	261.00
Levy,Sheva R	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Pannell,William Winder Thomas	Partner/Principal	2-Apr-19	T3 - Plan of Adjustment	Analyze financial statements with bank account related information of the Commonwealth	1.70	\$ 870.00	1,479.00
Pannell,William Winder Thomas	Partner/Principal	2-Apr-19	T3 - Plan of Adjustment	Analyze Duff & Phelps report on Title III Bank Accounts and compare to data available from Hacienda	1.90	\$ 870.00	1,653.00
Villavicencio,Nancy	Staff	2-Apr-19	T3 - Plan of Adjustment	Analyze Table 4: Summary of Bank Accounts Eliminated as Duplicates of D&P report to Master Database	1.40	\$ 245.00	343.00
Villavicencio,Nancy	Staff	2-Apr-19	T3 - Plan of Adjustment	Analyze Table 5: Comparison of FI and AH Responses in Excess of Absolute \$5 million of D&P Report to Master Database	1.60	\$ 245.00	392.00
Villavicencio,Nancy	Staff	2-Apr-19	T3 - Plan of Adjustment	Analyze Table 6: Summary of FI Reponses of D&P Report to Master Database	1.40	\$ 245.00	343.00
Lieberman,Charles	Staff	2-Apr-19	T3 - Long-Term Projections	Analyze 2018 amendments to tax act 257 to update sources of revenue memo for FOMB	1.30	\$ 245.00	318.50
Lieberman,Charles	Staff	2-Apr-19	T3 - Plan of Adjustment	Update document repository for working capital analysis	1.20	\$ 245.00	294.00
Levy,Sheva R	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Lieberman,Charles	Staff	2-Apr-19	T3 - Long-Term Projections	Review file "FINAL tax initiatives presentation 11_1_2018_v2 (004).pptx" in order to update sources of revenue memo for FOMB	0.80	\$ 245.00	196.00
Lieberman,Charles	Staff	2-Apr-19	T3 - Long-Term Projections	Review file "FINAL tax initiatives presentation 11_1_2018_v2 (004).pptx" in order to update Sources of Revenue memo for FOMB	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	2-Apr-19	T3 - Long-Term Projections	Review file "Updated PR Tax Expenditure Report Assessment 4 1 2019 "	0.90	\$ 245.00	220.50
Santos,Marhelich	Senior	2-Apr-19	T3 - Long-Term Projections	Review fiscal plan compliance of Horne contracts	2.30	\$ 445.00	1,023.50
Stricklin,Todd	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 405.00	769.50
Moran-Eserski,Javier	Senior	2-Apr-19	T3 - Plan of Adjustment	Review FY19 sabana file to identify budget information for funds (general, federal, special revenue).	1.60	\$ 445.00	712.00
Kane,Collin	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Pannell,William Winder Thomas	Partner/Principal	2-Apr-19	T3 - Plan of Adjustment	Review bank balances for component units to compare available information sources.	2.10	\$ 870.00	1,827.00
Garcia,Francisco R.	Senior Manager	2-Apr-19	T3 - Plan of Adjustment	Review bankAccounts email account with L. Ozabal (FOMB) to discuss access and use.	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	2-Apr-19	T3 - Plan of Adjustment	Review EY inventory of bank accounts draft summary documen	1.30	\$ 720.00	936.00
Berk,Adam S.	Partner/Principal	2-Apr-19	T3 - Long-Term Projections	Review outstanding ERS data elements with impact on obligations	1.40	\$ 721.00	1,009.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lieberman, Charles	Staff	2-Apr-19	T3 - Plan of Adjustment	Review working capital correspondence from team to complete updates	0.30	\$ 245.00	73.50
Burr, Jeremy	Senior	2-Apr-19	T3 - Long-Term Projections	Review the monthly cash report for details regarding tax measures in the fiscal plan to be discussed in an upcoming meeting with the Gov't	0.40	\$ 445.00	178.00
Chepenik, Adam Brandon	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Levy, Sheva R	Partner/Principal	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Dougherty, Ryan Curran	Senior	2-Apr-19	T3 - Long-Term Projections	Update FOMB target to OMB submission analysis to adjust for Utilities changes.	1.10	\$ 445.00	489.50
Stricklin, Todd	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 405.00	486.00
Stricklin, Todd	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Riggins, Kyle	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Stricklin, Todd	Senior	2-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Moran-Eserski, Javier	Senior	2-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss agenda and discussion topics in advance of meeting with Conway regarding TSA Liquidity Plan report	0.80	\$ 445.00	356.00
Lieberman, Charles	Staff	2-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss agenda and discussion topics in advance of meeting with Conway regarding TSA Liquidity Plan report	0.80	\$ 245.00	196.00
Maciejewski, Brigid Jean	Manager	2-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss agenda and discussion topics in advance of meeting with Conway regarding TSA Liquidity Plan report	0.80	\$ 595.00	476.00
Moran-Eserski, Javier	Senior	2-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss working capital and liquidity model and debrief on discussions with team regarding B2A reports	1.20	\$ 445.00	534.00
Lieberman, Charles	Staff	2-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss working capital and liquidity model and debrief on discussions with team regarding B2A reports	1.20	\$ 245.00	294.00
Maciejewski, Brigid Jean	Manager	2-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss working capital and liquidity model and debrief on discussions with team regarding B2A reports	1.20	\$ 595.00	714.00
Chepenik, Adam Brandon	Partner/Principal	3-Apr-19	T3 - Long-Term Projections	Analyze and send McKinsey assessment on electronic lottery transfer to CRIM.	0.40	\$ 870.00	348.00
Garcia, Francisco R.	Senior Manager	3-Apr-19	T3 - Plan of Adjustment	Analyze the contents of the bankAccounts email box which contains supporting documents provided by account holders and financial institutions.	1.60	\$ 720.00	1,152.00
Garcia, Francisco R.	Senior Manager	3-Apr-19	T3 - Plan of Adjustment	Analyze the supporting documentation received within the bankAccounts email to the D&P Report.	2.40	\$ 720.00	1,728.00
Stuber, Emily	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 405.00	486.00
Good JR, Clark E	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR, Clark E	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 519.00	1,245.60
Stricklin, Todd	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Garcia, Francisco R.	Senior Manager	3-Apr-19	T3 - Plan of Adjustment	Draft Relativity framework to be implemented to replace D&P's TeamConnect.	1.10	\$ 720.00	792.00
Maciejewski, Brigid Jean	Manager	3-Apr-19	T3 - Plan of Adjustment	Participate in a call with R Tague (EY), B Maciejewski (EY) to debrief on working capital and liquidity analysis workstream	0.90	\$ 595.00	535.50
Tague, Robert	Senior Manager	3-Apr-19	T3 - Plan of Adjustment	Participate in a call with R Tague (EY), B Maciejewski (EY) to debrief on working capital and liquidity analysis workstream	0.90	\$ 720.00	648.00
Berk, Adam S.	Partner/Principal	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30

Exhibit D
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Levy,Sheva R	Partner/Principal	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Chepenik,Adam Brandon	Partner/Principal	3-Apr-19	T3 - Long-Term Projections	Participate in call with S. Negron (FOMB), BJ Nichols (EY), and A. Chepenik (EY) to discuss CDBG cost estimates.	0.40	\$ 870.00	348.00
Nichols,Bradley	Partner/Principal	3-Apr-19	T3 - Long-Term Projections	Participate in call with S. Negron (FOMB), BJ Nichols (EY), and A. Chepenik (EY) to discuss CDBG cost estimates.	0.40	\$ 870.00	348.00
Good JR,Clark E	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Levy,Sheva R	Partner/Principal	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Stricklin,Todd	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Dougherty,Ryan Curran	Senior	3-Apr-19	T3 - Long-Term Projections	Participate in debrief discussion with McKinsey on IFCU forecasting methodology and Fiscal Plan updates.	0.70	\$ 445.00	311.50
Dougherty,Ryan Curran	Senior	3-Apr-19	T3 - Long-Term Projections	Participate in debrief discussion with S Rodriguez (FOMB) on Fiscal Plan changes related to IFCUs.	0.50	\$ 445.00	222.50
Panagiotakis,Sofia	Senior Manager	3-Apr-19	T3 - Long-Term Projections	Participate in meeting with A. Frassica (FOMB) to discuss the treatment of some agency budgets in the FP.	0.30	\$ 720.00	216.00
Lieberman,Charles	Staff	3-Apr-19	T3 - Plan of Adjustment	Participate in meeting with R. Lopez (Conway), T. Ahlberg (Conway), A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss AAFAF's TSA FY19 Liquidity Plan.	1.30	\$ 245.00	318.50
Moran-Eserski,Javier	Senior	3-Apr-19	T3 - Plan of Adjustment	Participate in meeting with R. Lopez (Conway), T. Ahlberg (Conway), A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss AAFAF's TSA FY19 Liquidity Plan.	1.30	\$ 445.00	578.50
Maciejewski,Brigid Jean	Manager	3-Apr-19	T3 - Plan of Adjustment	Participate in meeting with R. Lopez (Conway), T. Ahlberg (Conway), A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss AAFAF's TSA FY19 Liquidity Plan.	1.30	\$ 595.00	773.50
Chepenik,Adam Brandon	Partner/Principal	3-Apr-19	T3 - Plan of Adjustment	Participate in meeting with R. Lopez (Conway), T. Ahlberg (Conway), A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss AAFAF's TSA FY19 Liquidity Plan.	1.30	\$ 870.00	1,131.00
Tague,Robert	Senior Manager	3-Apr-19	T3 - Plan of Adjustment	Participate in meeting with R. Lopez (Conway), T. Ahlberg (Conway), A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss AAFAF's TSA FY19 Liquidity Plan.	1.30	\$ 720.00	936.00
Panagiotakis,Sofia	Senior Manager	3-Apr-19	T3 - Long-Term Projections	Participate in meeting with S Panagiotakis (EY), R Dougherty (EY), McKinsey, Conway Mackenzie, and S Rodriguez (FOMB) to discuss, in detail, each IFCU forecasting methodology and potential updates to the Fiscal Plan.	2.10	\$ 720.00	1,512.00
Dougherty,Ryan Curran	Senior	3-Apr-19	T3 - Long-Term Projections	Participate in meeting with S Panagiotakis (EY), R Dougherty (EY), McKinsey, Conway Mackenzie, and S Rodriguez (FOMB) to discuss, in detail, each IFCU forecasting methodology and potential updates to the Fiscal Plan.	2.10	\$ 445.00	934.50
Chepenik,Adam Brandon	Partner/Principal	3-Apr-19	T3 - Long-Term Projections	Participate in pension implementation preparation meeting led by G. Maldonado (FOMB), M. Lopez (FOMB), C. Robles (FOMB) to discuss pension systems and key analysis.	1.20	\$ 870.00	1,044.00
Lieberman,Charles	Staff	3-Apr-19	T3 - Plan of Adjustment	Review TSA cash flows report prior to meeting with Conway on same	0.70	\$ 245.00	171.50
Burr,Jeremy	Senior	3-Apr-19	T3 - Long-Term Projections	Prepare notes for the PRASA team to begin payment discussions with specific CW agencies with past due amounts	1.50	\$ 445.00	667.50
Stricklin,Todd	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Hurtado,Sergio Danilo	Senior	3-Apr-19	T3 - Long-Term Projections	Review and amend one pager template document for individual agency comparison	3.40	\$ 445.00	1,513.00
Pannell,William Winder Thomas	Partner/Principal	3-Apr-19	T3 - Plan of Adjustment	Analyze of D&P access letter edits for EY to obtain D&P work product.	0.40	\$ 870.00	348.00
Villavicencio,Nancy	Staff	3-Apr-19	T3 - Plan of Adjustment	Analyze Table 7: Summary of O&B Legal Due Diligence by Category (ex. COFINA) of D&P Report to Master Database	1.40	\$ 245.00	343.00
Villavicencio,Nancy	Staff	3-Apr-19	T3 - Plan of Adjustment	Analyze Table 8: Summary of Restricted-Selected Accounts Identified for Cash Tracing of D&P Report to Master Database	1.20	\$ 245.00	294.00

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Lieberman, Charles	Staff	3-Apr-19	T3 - Plan of Adjustment	Review and summarize notes from Conway regarding TSA Cash Flow Reports	1.10	\$ 245.00	269.50
Burr, Jeremy	Senior	3-Apr-19	T3 - Long-Term Projections	Review budget to actuals to determine how much of the state disaster relief amount has been used vs how much can be used for other purposes	0.80	\$ 445.00	356.00
Sacks, Justin	Manager	3-Apr-19	T3 - Plan of Adjustment	Review cash account work-stream work-plan.	0.40	\$ 595.00	238.00
Moran-Eserski, Javier	Senior	3-Apr-19	T3 - Plan of Adjustment	Review Conway's TSA presentation understand the flow of receipt	1.20	\$ 445.00	534.00
Maciejewski, Brigid Jean	Manager	3-Apr-19	T3 - Plan of Adjustment	Review documents received from Conway regarding Liquidity Plan analysis with agency level receipts and disbursements in preparation of preparing working capital and liquidity analysis model	2.30	\$ 595.00	1,368.50
Levy, Sheva R	Partner/Principal	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Nichols, Carly	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Chepenik, Adam Brandon	Partner/Principal	3-Apr-19	T3 - Plan of Adjustment	Review in detail historical TSA mappings with analytical write ups in preparation for drafting cash system analysis in disclosure statement	2.90	\$ 870.00	2,523.00
Hurtado, Sergio Danilo	Senior	3-Apr-19	T3 - Long-Term Projections	Review introduced bill authorizing sports betting online gambling for potential impacts to revenues	0.90	\$ 445.00	400.50
Levy, Sheva R	Partner/Principal	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Pannell, William Winder Thomas	Partner/Principal	3-Apr-19	T3 - Plan of Adjustment	Review bank account information available from Hacienda.	2.10	\$ 870.00	1,827.00
Good JR, Clark E	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Levy, Sheva R	Partner/Principal	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 721.00	1,658.30
Burr, Jeremy	Senior	3-Apr-19	T3 - Long-Term Projections	Review the new MOU related to the \$1.5B HUD funding to determine consistency with the Fiscal Plan and Budget	1.40	\$ 445.00	623.00
Maciejewski, Brigid Jean	Manager	3-Apr-19	T3 - Plan of Adjustment	Review updated working capital liquidity analysis model in order to provide comments to team	2.20	\$ 595.00	1,309.00
Maciejewski, Brigid Jean	Manager	3-Apr-19	T3 - Plan of Adjustment	Review updated working capital liquidity analysis model which includes Sabana actuals and applicability fields in order to provide comments to team	1.80	\$ 595.00	1,071.00
Lieberman, Charles	Staff	3-Apr-19	T3 - Plan of Adjustment	Review updated file repository for working capital analysis revision.	1.40	\$ 245.00	343.00
Good JR, Clark E	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Chepenik, Adam Brandon	Partner/Principal	3-Apr-19	T3 - Long-Term Projections	Send initial analysis on fiscal implications from tax incentives bill to N. Jaresko (FOMB).	0.30	\$ 870.00	261.00
Trang, Quan H	Manager	3-Apr-19	T3 - Plan of Adjustment	Set-up cash account relativity workspace for use by the Forensics team	0.30	\$ 595.00	178.50
Villavicencio, Nancy	Staff	3-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.40	\$ 122.50	784.00
Moran-Eserski, Javier	Senior	3-Apr-19	T3 - Plan of Adjustment	Update mapping of Title III agencies based on the feedback from EY's budget team	1.10	\$ 445.00	489.50
Good JR, Clark E	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR, Clark E	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Good JR, Clark E	Manager	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Moran-Eserski, Javier	Senior	3-Apr-19	T3 - Plan of Adjustment	Update SRF budget information in the working capital model based on new data that was received from EY's budget team	1.80	\$ 445.00	801.00
Stricklin, Todd	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Stricklin, Todd	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Stricklin, Todd	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Stricklin, Todd	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Riggins, Kyle	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Riggins, Kyle	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.50	\$ 405.00	1,012.50
Riggins, Kyle	Senior	3-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Moran-Eserski, Javier	Senior	3-Apr-19	T3 - Plan of Adjustment	Update working capital model to include checks throughout to ensure the information was the same as the certified FY19 budget and that formulas were working correctly	2.10	\$ 445.00	934.50

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Moran-Eserski,Javier	Senior	3-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss updates to working capital model and list of open items	0.60	\$ 445.00	267.00
Lieberman,Charles	Staff	3-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss updates to working capital model and list of open items	0.60	\$ 245.00	147.00
Maciejewski,Brigid Jean	Manager	3-Apr-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss updates to working capital model and list of open items	0.60	\$ 595.00	357.00
Villavicencio,Nancy	Staff	3-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), N Villavicencio (EY), S Chawla (EY) to discuss workplan procedures relating to email supporting documents, steps to contacting financial institutions, and communications for D&P report.	1.80	\$ 245.00	441.00
Garcia,Francisco R.	Senior Manager	3-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), N Villavicencio (EY), S Chawla (EY) to discuss workplan procedures relating to email supporting documents, steps to contacting financial institutions, and communications for D&P report.	1.80	\$ 720.00	1,296.00
Pannell,William Winder Thomas	Partner/Principal	3-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), N Villavicencio (EY), S Chawla (EY) to discuss workplan procedures relating to email supporting documents, steps to contacting financial institutions, and communications for D&P report.	1.80	\$ 870.00	1,566.00
Chawla,Sonia	Senior	3-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), N Villavicencio (EY), S Chawla (EY) to discuss workplan procedures relating to email supporting documents, steps to contacting financial institutions, and communications for D&P report.	1.80	\$ 445.00	801.00
Panagiotakis,Sofia	Senior Manager	4-Apr-19	T3 - Long-Term Projections	Review the Education budget request and their presentation for the large agency meetings to understand the variances from the FOMB targets.	0.80	\$ 720.00	576.00
Panagiotakis,Sofia	Senior Manager	4-Apr-19	T3 - Long-Term Projections	Participate in call with A. Sarmiento (Mckinsey), K. Torres (FOMB), S. Panagiotakis (EY), S. Hurtado (EY), M. Santos (EY), and representatives of the Department of Education to discuss significant variances and increases in the agency's budget submission compared to its FY20 targets and FY19 budget	2.40	\$ 720.00	1,728.00
Santos,Marhelich	Senior	4-Apr-19	T3 - Long-Term Projections	Participate in call with A. Sarmiento (Mckinsey), K. Torres (FOMB), S. Panagiotakis (EY), S. Hurtado (EY), M. Santos (EY), and representatives of the Department of Education to discuss significant variances and increases in the agency's budget submission compared to its FY20 targets and FY19 budget	2.40	\$ 445.00	1,068.00
Hurtado,Sergio Danilo	Senior	4-Apr-19	T3 - Long-Term Projections	Participate in call with A. Sarmiento (Mckinsey), K. Torres (FOMB), S. Panagiotakis (EY), S. Hurtado (EY), M. Santos (EY), and representatives of the Department of Education to discuss significant variances and increases in the agency's budget submission compared to its FY20 targets and FY19 budget	2.40	\$ 445.00	1,068.00
Panagiotakis,Sofia	Senior Manager	4-Apr-19	T3 - Long-Term Projections	Working session with A. Sarmiento (Mckinsey), K. Torres (FOMB), S. Panagiotakis (EY), S. Hurtado (EY), and M. Santos (EY) to discuss next steps and follow up questions for the Department of Education	0.80	\$ 720.00	576.00
Hurtado,Sergio Danilo	Senior	4-Apr-19	T3 - Long-Term Projections	Working session with A. Sarmiento (Mckinsey), K. Torres (FOMB), S. Panagiotakis (EY), S. Hurtado (EY), and M. Santos (EY) to discuss next steps and follow up questions for the Department of Education	0.80	\$ 445.00	356.00
Santos,Marhelich	Senior	4-Apr-19	T3 - Long-Term Projections	Working session with A. Sarmiento (Mckinsey), K. Torres (FOMB), S. Panagiotakis (EY), S. Hurtado (EY), and M. Santos (EY) to discuss next steps and follow up questions for the Department of Education	0.80	\$ 445.00	356.00
Pannell,William Winder Thomas	Partner/Principal	4-Apr-19	T3 - Plan of Adjustment	Analyze bank account restrictions in connection with the current categories.	2.70	\$ 870.00	2,349.00
Garcia,Francisco R.	Senior Manager	4-Apr-19	T3 - Plan of Adjustment	Analyze the supporting documentation received within the bankAccounts email to the D&P Report.	1.30	\$ 720.00	936.00
Stuber,Emily	Senior	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Pannell, William Winder Thomas	Partner/Principal	4-Apr-19	T3 - Plan of Adjustment	Prepare correspondence regarding the review and approval of D&P access letter for EY to obtain D&P work product.	0.50	\$ 870.00	435.00
Levy, Sheva R	Partner/Principal	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Kane, Collin	Senior	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 405.00	688.50
Moran-Eserski, Javier	Senior	4-Apr-19	T3 - Plan of Adjustment	Prepare list of open items that need to be addressed for the working capital analysis to further discuss with the EY team	1.40	\$ 445.00	623.00
Garcia, Francisco R.	Senior Manager	4-Apr-19	T3 - Plan of Adjustment	Draft relativity framework to be implemented to replace D&P's TeamConnect	0.40	\$ 720.00	288.00
Garcia, Francisco R.	Senior Manager	4-Apr-19	T3 - Plan of Adjustment	Draft relativity review structure to be utilized by EY review team	0.60	\$ 720.00	432.00
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Draft summary for circulation on CDBG concerns	0.30	\$ 870.00	261.00
Good JR, Clark E	Manager	4-Apr-19	T3 - Long-Term Projections	Draft summary documentation regarding information provided from system actuary	0.40	\$ 519.00	207.60
Kane, Collin	Senior	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 405.00	1,174.50
Chawla, Sonia	Senior	4-Apr-19	T3 - Plan of Adjustment	Finalize workplan to present to FOMB including key deliverables for project scope.	2.60	\$ 445.00	1,157.00
Kane, Collin	Senior	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 405.00	769.50
Levy, Sheva R	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan pension implementation discussion with AAFAF, ERS, OCFO, FOMB, McKinsey and EY to discuss paygo process. Led by G Maldonado (FOMB). EY participants A Chepenik (EY), S Clark (EY), C Good (EY)	1.40	\$ 721.00	1,009.40
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan pension implementation discussion with AAFAF, ERS, OCFO, FOMB, McKinsey and EY to discuss paygo process. Led by G. Maldonado (FOMB). EY participants: A. Chepenik (EY), S. Clark (EY), C. Good (EY).	1.40	\$ 870.00	1,218.00
Good JR, Clark E	Manager	4-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan pension implementation discussion with AAFAF, ERS, OCFO, FOMB, McKinsey and EY to discuss paygo process. Led by G Maldonado (FOMB). EY participants A Chepenik (EY), S Clark (EY), C Good (EY)	1.40	\$ 519.00	726.60
Burr, Jeremy	Senior	4-Apr-19	T3 - Long-Term Projections	Participate in meeting at Hacienda with L Olazabal (FOMB), F Ruiz (Hacienda) to discuss SRF PRIFAS data availability from FY16 to FY15	2.40	\$ 445.00	1,068.00
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Participate in pension paygo cost follow up discussion with G. Maldonado (FOMB), M. Lopez (FOMB), C. Robles and (FOMB)	0.30	\$ 870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Participate in pension payoff cost follow up discussion with G. Maldonado (FOMB), M. Lopez (FOMB), and C. Robles (FOMB)	0.60	\$ 870.00	522.00
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Participate in revenue forecast implementation meeting of fiscal plan with Hacienda, AAFAF, OCFO, FOMB, McKinsey	1.10	\$ 870.00	957.00
Hangal, Namrata	Senior	4-Apr-19	T3 - Plan of Adjustment	Review the Relativity workspace (electronic documents review workspace) created for all financial institutions to upload required bank documents.	0.30	\$ 445.00	133.50
Burr, Jeremy	Senior	4-Apr-19	T3 - Long-Term Projections	Prepare a mapping of the pension codes to the agency PRIFAS numbers to support a comparison of PavGo allocation by agency	2.90	\$ 445.00	1,290.50
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	review and assess implications and key points from Tourism letter on sports betting.	0.90	\$ 870.00	783.00
Andersen, Zachary James	Staff	4-Apr-19	T3 - Plan of Adjustment	Create Relativity workspace for use in bank account workstream including financial institution uploads of required data.	0.90	\$ 245.00	220.50
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Research additional pension forecast materials in order to send to M. Lopez (FOMB).	0.70	\$ 870.00	609.00
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Research assessment on EITC funding elements in fiscal plan in order to send to G. Maldonado (FOMB)	0.80	\$ 870.00	696.00
Levy, Sheva R	Partner/Principal	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Lieberman, Charles	Staff	4-Apr-19	T3 - Long-Term Projections	Review amendments made to act 257 on March 26th that are relevant FOMB.	1.70	\$ 245.00	416.50
Dougherty, Ryan Curran	Senior	4-Apr-19	T3 - Long-Term Projections	Review and analyze Utilities between estimates and OMB submission	0.90	\$ 445.00	400.50
Pannell, William Winder Thomas	Partner/Principal	4-Apr-19	T3 - Plan of Adjustment	Review and analyze information related to COFINA and GDB settlements with their related impact to Title III bank accounts	0.90	\$ 870.00	783.00
Villavicencio, Nancy	Staff	4-Apr-19	T3 - Plan of Adjustment	Analyze Table 10: AH Claimed Values at GDB as of the Measurement Date of D&P Report to Master Database	1.30	\$ 245.00	318.50

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Villavicencio, Nancy	Staff	4-Apr-19	T3 - Plan of Adjustment	Analyze Table 9: Accounts Held by GDB at Measurement Date of D&P Report to Master Database	1.40	\$ 245.00	343.00
Lieberman, Charles	Staff	4-Apr-19	T3 - Plan of Adjustment	Update file repository for working capital analysis	0.30	\$ 245.00	73.50
Lieberman, Charles	Staff	4-Apr-19	T3 - Plan of Adjustment	Review bank account information provided by Deloitte	0.60	\$ 245.00	147.00
Moran-Eserski, Javier	Senior	4-Apr-19	T3 - Plan of Adjustment	Review Conway's component units bank account mapping with cash consolidation plan to understand the flow of funds	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	4-Apr-19	T3 - Plan of Adjustment	Review Deloitte's central government agencies bank account mapping for central government agencies to understand the flow of funds	2.40	\$ 445.00	1,068.00
Lieberman, Charles	Staff	4-Apr-19	T3 - Long-Term Projections	Review Puerto Rico enacted tax reform from December 2018 for tax analysis	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	4-Apr-19	T3 - Plan of Adjustment	Review File "Accounts Mapping All_ 3.29.19pptx " for cash mapping purposes.	0.60	\$ 245.00	147.00
Chepenik, Adam Brandon	Partner/Principal	4-Apr-19	T3 - Long-Term Projections	Review fiscal plan paygo forecast.	0.70	\$ 870.00	609.00
Good JR, Clark E	Manager	4-Apr-19	T3 - Long-Term Projections	Review ERS cash flows provided by Milliman	0.70	\$ 519.00	363.30
Stuber, Emily	Senior	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 405.00	121.50
Moran-Eserski, Javier	Senior	4-Apr-19	T3 - Plan of Adjustment	Review the sources for Conway's Liquidity Plan model to identify what information could be used for the working capital model	3.40	\$ 445.00	1,513.00
Levy, Sheva R	Partner/Principal	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Stuber, Emily	Senior	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Good JR, Clark E	Manager	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Trang, Quan H	Manager	4-Apr-19	T3 - Plan of Adjustment	Set up Relativity workspace for use by the Forensics team for bank account testing	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	4-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Detroit, MI	9.00	\$ 297.50	2,677.50
Pannell, William Winder Thomas	Partner/Principal	4-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.20	\$ 435.00	2,697.00
Dougherty, Ryan Curran	Senior	4-Apr-19	T3 - Long-Term Projections	Update draft analysis on Utilities split between IFCUs and non-IFCUs upon updated information from J Burr (EY).	1.20	\$ 445.00	534.00
Levy, Sheva R	Partner/Principal	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Villavicencio, Nancy	Staff	4-Apr-19	T3 - Plan of Adjustment	Update of visual work plan to incorporate changes from team working session.	0.60	\$ 245.00	147.00
Riggins, Kyle	Senior	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 405.00	1,174.50
Riggins, Kyle	Senior	4-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 405.00	769.50
Villavicencio, Nancy	Staff	4-Apr-19	T3 - Plan of Adjustment	Working session with P Garcia (EY), S Chawla (EY), and N Villavicencio (EY) to discuss work plan procedures on verifying 6/30 FI balances, roll forward of FI balances, organization of EY relativity workspace, and timeline	1.40	\$ 245.00	343.00
Garcia, Francisco R.	Senior Manager	4-Apr-19	T3 - Plan of Adjustment	Working session with P Garcia (EY), S Chawla (EY), and N Villavicencio (EY) to discuss work plan procedures on verifying 6/30 FI balances, roll forward of FI balances, organization of EY relativity workspace, and timeline	1.40	\$ 720.00	1,008.00
Chawla, Sonia	Senior	4-Apr-19	T3 - Plan of Adjustment	Working session with P Garcia (EY), S Chawla (EY), and N Villavicencio (EY) to discuss work plan procedures on verifying 6/30 FI balances, roll forward of FI balances, organization of EY relativity workspace, and timeline	1.40	\$ 445.00	623.00
Chepenik, Adam Brandon	Partner/Principal	5-Apr-19	T3 - Creditor Mediation Support	Call with B. Rosen (Proskauer), G. Malhotra (EY), and A. Chepenik (EY) to discuss ERS litigation and pv analysis.	0.30	\$ 870.00	261.00
Malhotra, Gaurav	Partner/Principal	5-Apr-19	T3 - Creditor Mediation Support	Call with B. Rosen (Proskauer), G. Malhotra (EY), and A. Chepenik (EY) to discuss ERS litigation and pv analysis.	0.30	\$ 870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	5-Apr-19	T3 - Plan of Adjustment	Call with R. Tague (EY) and A. Chepenik (EY) to discuss working capital and cash flow analysis reporting.	0.30	\$ 870.00	261.00
Tague, Robert	Senior Manager	5-Apr-19	T3 - Plan of Adjustment	Call with R. Tague (EY) and A. Chepenik (EY) to discuss working capital and cash flow analysis reporting.	0.30	\$ 720.00	216.00
Kane, Collin	Senior	5-Apr-19	T3 - Creditor Mediation Support	REDACTED	3.20	\$ 405.00	1,296.00
Stuber, Emily	Senior	5-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.00	\$ 405.00	405.00
Chepenik, Adam Brandon	Partner/Principal	5-Apr-19	T3 - Long-Term Projections	Continue drafting tax initiatives bill estimate memo for G. Ojaja (FOMB)	2.10	\$ 870.00	1,827.00
Kane, Collin	Senior	5-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 405.00	1,174.50

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Chepenik,Adam Brandon	Partner/Principal	5-Apr-19	T3 - Long-Term Projections	Continue to update EITC estimate for subsequent response to G. Maldonado (FOMB) follow up questions.	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	5-Apr-19	T3 - Plan of Adjustment	Discuss long-term forecast and plan of adjustment analysis with G. Malhotra (EY), J. Santambrogio (EY), and A. Chepenik (EY).	0.60	\$ 870.00	522.00
Santambrogio,Juan	Executive Director	5-Apr-19	T3 - Plan of Adjustment	Discuss long-term forecast and plan of adjustment analysis with G. Malhotra (EY), J. Santambrogio (EY), and A. Chepenik (EY).	0.60	\$ 810.00	486.00
Malhotra,Gaurav	Partner/Principal	5-Apr-19	T3 - Plan of Adjustment	Discuss long-term forecast and plan of adjustment analysis with G. Malhotra (EY), J. Santambrogio (EY), and A. Chepenik (EY).	0.60	\$ 870.00	522.00
Stricklin,Todd	Senior	5-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Chepenik,Adam Brandon	Partner/Principal	5-Apr-19	T3 - Long-Term Projections	Draft and send McKinsey team note on CDBG funding estimates.	0.90	\$ 870.00	783.00
Panagiotakis,Sofia	Senior Manager	5-Apr-19	T3 - Long-Term Projections	Participate in call with A. Frassica (McKinsey), S. Negron (FOMB), G. Maldonado (FOMB), to discuss the fiscal plan update deck for the meeting with Natalie on 4/8.	1.00	\$ 720.00	720.00
Dougherty,Ryan Curran	Senior	5-Apr-19	T3 - Long-Term Projections	Participate in call with R Dougherty (EY) and J Burr (EY) to discuss approach to updating Fiscal Plan based on budget analysis.	0.30	\$ 445.00	133.50
Burr,Jeremy	Senior	5-Apr-19	T3 - Long-Term Projections	Participate in call with R Dougherty (EY) and J Burr (EY) to discuss approach to updating Fiscal Plan based on budget analysis.	0.30	\$ 445.00	133.50
Maciejewski,Brigid Jean	Manager	5-Apr-19	T3 - Plan of Adjustment	Participate in call with R Tague (EY), B Maciejewski (EY) to debrief on working capital model, TSA Title III agencies and next step regarding benchmarking	0.40	\$ 595.00	238.00
Tague,Robert	Senior Manager	5-Apr-19	T3 - Plan of Adjustment	Participate in call with R Tague (EY), B Maciejewski (EY) to debrief on working capital model, TSA Title III agencies and next step regarding benchmarking	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	5-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), M Santos (EY), A Frassica (McK), T Snider (McK), and A Sarmiento (McK) to discuss the findings of deep dive analyses into the large agencies FY20 budget submission from both a budget and fiscal plan perspective.	2.10	\$ 720.00	1,512.00
Hurtado,Sergio Danilo	Senior	5-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), M Santos (EY), A Frassica (McK), T Snider (McK), and A Sarmiento (McK) to discuss the findings of deep dive analyses into the large agencies FY20 budget submission from both a budget and fiscal plan perspective.	2.10	\$ 445.00	934.50
Dougherty,Ryan Curran	Senior	5-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), M Santos (EY), A Frassica (McK), T Snider (McK), and A Sarmiento (McK) to discuss the findings of deep dive analyses into the large agencies FY20 budget submission from both a budget and fiscal plan perspective.	2.10	\$ 445.00	934.50
Santos,Marhelich	Senior	5-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), M Santos (EY), A Frassica (McK), T Snider (McK), and A Sarmiento (McK) to discuss the findings of deep dive analyses into the large agencies FY20 budget submission from both a budget and fiscal plan perspective.	2.10	\$ 445.00	934.50
Burr,Jeremy	Senior	5-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), M Santos (EY), A Frassica (McK), T Snider (McK), and A Sarmiento (McK) to discuss the findings of deep dive analyses into the large agencies FY20 budget submission from both a budget and fiscal plan perspective.	2.10	\$ 445.00	934.50
Santos,Marhelich	Senior	5-Apr-19	T3 - Long-Term Projections	Participate in discussion with M Santos (EY) and J Burr (EY) regarding the pension code mapping and additional analysis required to provide an agency allocation of PayGo	0.30	\$ 445.00	133.50
Burr,Jeremy	Senior	5-Apr-19	T3 - Long-Term Projections	Participate in discussion with M Santos (EY) and J Burr (EY) regarding the pension code mapping and additional analysis required to provide an agency allocation of PayGo	0.30	\$ 445.00	133.50
Moran-Eserski,Javier	Senior	5-Apr-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to walkthrough the first draft of the working capital model and discuss next steps	0.90	\$ 445.00	400.50

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Lieberman, Charles	Staff	5-Apr-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to walkthrough the first draft of the working capital model and discuss next steps	0.90	\$ 245.00	220.50
Maciejewski, Brigid Jean	Manager	5-Apr-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to walkthrough the first draft of the working capital model and discuss next steps.	0.90	\$ 595.00	535.50
Tague, Robert	Senior Manager	5-Apr-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to walkthrough the first draft of the working capital model and discuss next steps.	0.90	\$ 720.00	648.00
Chepenik, Adam Brandon	Partner/Principal	5-Apr-19	T3 - Plan of Adjustment	Participate in working session with A. Chepenik (EY), R. Tague (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) and C. Lieberman (EY) to walkthrough the first draft of the working capital model and discuss next steps.	0.90	\$ 870.00	783.00
Lieberman, Charles	Staff	5-Apr-19	T3 - Plan of Adjustment	Participate in meeting with B. Maciejewski (EY) and C. Lieberman (EY) to discuss additional resources to help determine working capital requirements and other tasks outstanding.	0.20	\$ 245.00	49.00
Maciejewski, Brigid Jean	Manager	5-Apr-19	T3 - Plan of Adjustment	Participate in meeting with B. Maciejewski (EY) and C. Lieberman (EY) to discuss additional resources to help determine working capital requirements and other tasks outstanding.	0.20	\$ 595.00	119.00
Burr, Jeremy	Senior	5-Apr-19	T3 - Long-Term Projections	Prepare a comparison of the FY20 budget submission provided by the OMB versus the current estimate provided by ERS for payac	3.30	\$ 445.00	1,468.50
Burr, Jeremy	Senior	5-Apr-19	T3 - Long-Term Projections	Prepare additional modification to the pension code mapping to PRIFAS numbers based on new information from OMB regarding agency budgets	0.70	\$ 445.00	311.50
Lieberman, Charles	Staff	5-Apr-19	T3 - Plan of Adjustment	Prepare email requesting additional support for the working capital requirement for Puerto Rico	0.30	\$ 245.00	73.50
Panagiotakis, Sofia	Senior Manager	5-Apr-19	T3 - Long-Term Projections	Prepare questions for OMB based on discussion with McKinsey to review the large agencies.	0.30	\$ 720.00	216.00
Burr, Jeremy	Senior	5-Apr-19	T3 - Long-Term Projections	Prepare response regarding differences between OMB submission and the agency submission and what we are using for the FOMB analysis of utilities	0.40	\$ 445.00	178.00
Chawla, Sonia	Senior	5-Apr-19	T3 - Plan of Adjustment	Prepare written confirmation requests to send to financial institutions for rollforward procedures.	1.30	\$ 445.00	578.50
Stricklin, Todd	Senior	5-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Trang, Quan H	Manager	5-Apr-19	T3 - Plan of Adjustment	Prepare bank account database updates including user account creation with permission management.	1.10	\$ 595.00	654.50
Chepenik, Adam Brandon	Partner/Principal	5-Apr-19	T3 - Plan of Adjustment	Research and send K. Rifkind (FOMB) SIFC bank account information.	0.40	\$ 870.00	348.00
Dougherty, Ryan Curran	Senior	5-Apr-19	T3 - Long-Term Projections	Review analysis provided by E. Trigo (O'Neill) on the availability of funds to the Commonwealth.	1.30	\$ 445.00	578.50
Dougherty, Ryan Curran	Senior	5-Apr-19	T3 - Long-Term Projections	Review Fiscal Plan update deck for N. Jaresko (FOMB) in order to provide comments.	1.30	\$ 445.00	578.50
Dougherty, Ryan Curran	Senior	5-Apr-19	T3 - Long-Term Projections	Review and provide comments on follow up questions for DPS and Corrections.	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	5-Apr-19	T3 - Plan of Adjustment	Review bridges on Conway's liquidity plan model to understand how the Fiscal Plan projections differ from the liquidity plan in order to identify any adjustments needed for the working capital model	2.70	\$ 445.00	1,201.50
Moran-Eserski, Javier	Senior	5-Apr-19	T3 - Plan of Adjustment	Review Conway's documentation for actual disbursements to compare that to the certified budget	1.30	\$ 445.00	578.50
Maciejewski, Brigid Jean	Manager	5-Apr-19	T3 - Plan of Adjustment	Review documents received from Conway regarding Cash Consolidation Plan and CU Agencies in preparation of preparing working capital liquidity analysis model	2.30	\$ 595.00	1,368.50
Maciejewski, Brigid Jean	Manager	5-Apr-19	T3 - Plan of Adjustment	Review documents received from Conway regarding Liquidity Plan Live Excel Model in preparation of preparing working capital liquidity analysis model	1.90	\$ 595.00	1,130.50
Stricklin, Todd	Senior	5-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Hurtado,Sergio Danilo	Senior	5-Apr-19	T3 - Long-Term Projections	Review government submission for individual agency support and narrative on Corrections submissions	1.10	\$ 445.00	489.50
Hurtado,Sergio Danilo	Senior	5-Apr-19	T3 - Long-Term Projections	Review government submission for individual agency support and narrative on DPS agency submissions	2.80	\$ 445.00	1,246.00
Villavicencio,Nancy	Staff	5-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email to verify statements from Oriental bank for 6/30/2018 balances	2.30	\$ 245.00	563.50
Villavicencio,Nancy	Staff	5-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email to verify statements from Scotiabank for 6/30/2018 balances	1.90	\$ 245.00	465.50
Villavicencio,Nancy	Staff	5-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for Review consent letters for BCOOP	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	5-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for Review consent letters for BNY Mellon	1.80	\$ 245.00	441.00
Good JR,Clark E	Manager	5-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Chepenik,Adam Brandon	Partner/Principal	5-Apr-19	T3 - Long-Term Projections	Review pension forecast information vs FY2020 paygo estimate	0.80	\$ 870.00	696.00
Moran-Eserski,Javier	Senior	5-Apr-19	T3 - Plan of Adjustment	Review revenue projections on Conway's liquidity plan in support of our ongoing working capital analysis	1.80	\$ 445.00	801.00
Chepenik,Adam Brandon	Partner/Principal	5-Apr-19	T3 - Long-Term Projections	Review sports betting bill estimates	1.10	\$ 870.00	957.00
Burr,Jeremy	Senior	5-Apr-19	T3 - Long-Term Projections	Review the current pension allocation by agency to identify if Act 253 is incorporated in the municipality budget expense allocations to determine if expected revenue for the CW	0.70	\$ 445.00	311.50
Panagiotakis,Sofia	Senior Manager	5-Apr-19	T3 - Long-Term Projections	Review the Mckinsey fiscal plan deck prior to the call	0.40	\$ 720.00	288.00
Nichols,Carly	Manager	5-Apr-19	T3 - Long-Term Projections	Review updated cost calculations which incorporate 2016 valuation data to match Milliman	2.70	\$ 519.00	1,401.30
Tague,Robert	Senior Manager	5-Apr-19	T3 - Plan of Adjustment	Review working capital analysis required information to provide comments to team.	0.40	\$ 720.00	288.00
Chawla,Sonia	Senior	5-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 222.50	1,490.75
Dougherty,Ryan Curran	Senior	5-Apr-19	T3 - Long-Term Projections	Update surplus analysis accordingly based on analysis provided by E Trigo (O'Neill) on the availability of funds to the Commonwealth	1.40	\$ 445.00	623.00
Stricklin,Todd	Senior	5-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Moran-Eserski,Javier	Senior	5-Apr-19	T3 - Plan of Adjustment	Working session with B. Maciejewski (EY) and J. Moran-Eserski (EY) to discuss updated approach for the working capital model	0.60	\$ 445.00	267.00
Maciejewski,Brigid Jean	Manager	5-Apr-19	T3 - Plan of Adjustment	Working session with B. Maciejewski (EY) and J. Moran-Eserski (EY) to discuss updated approach for the working capital model	0.60	\$ 595.00	357.00
Moran-Eserski,Javier	Senior	5-Apr-19	T3 - Plan of Adjustment	Working session with J. Moran-Eserski (EY) and C. Lieberman (EY) to review information that was collected around working capital requirements and discuss any additional data that needs to be sourced	0.40	\$ 445.00	178.00
Lieberman,Charles	Staff	5-Apr-19	T3 - Plan of Adjustment	Working session with J. Moran-Eserski (EY) and C. Lieberman (EY) to review information that was collected around working capital requirements and discuss any additional data that needs to be sourced	0.40	\$ 245.00	98.00
Panagiotakis,Sofia	Senior Manager	6-Apr-19	T3 - Long-Term Projections	Review the file identifying where items previously in OMB custody were moved to determine if any savings were achieved and what variances can be explained.	1.10	\$ 720.00	792.00
Panagiotakis,Sofia	Senior Manager	6-Apr-19	T3 - Long-Term Projections	Review the revised SRF revenue to understand year over year changes in revenue.	0.80	\$ 720.00	576.00
Dougherty,Ryan Curran	Senior	6-Apr-19	T3 - Long-Term Projections	Update FOMB targets to OMB submission to take OMB's classification of capex.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	6-Apr-19	T3 - Long-Term Projections	Update FOMB targets to OMB submission to take OMB's classification of PRIMAS.	1.30	\$ 445.00	578.50
Burr,Jeremy	Senior	6-Apr-19	T3 - Long-Term Projections	Review and provide comments on the FP update deck provided to the OMB in order to determine next steps on the SRF update requirement	1.20	\$ 445.00	534.00
Burr,Jeremy	Senior	6-Apr-19	T3 - Long-Term Projections	Review the SRF disclosures provided by agencies of their historical revenues and expenses to support a FP update	0.90	\$ 445.00	400.50
Chepenik,Adam Brandon	Partner/Principal	6-Apr-19	T3 - Long-Term Projections	Research and respond to G. Maldonado (FOMB) EITC forecasting question.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	6-Apr-19	T3 - Long-Term Projections	Begin to draft tax incentives memo for G. Ojeda (FOMB) review.	2.80	\$ 870.00	2,436.00
Lieberman,Charles	Staff	7-Apr-19	T3 - Long-Term Projections	Update forecasted expenses for tax incentives from appendix of Bill 1635 to prior EY analysis	1.90	\$ 245.00	465.50
Lieberman,Charles	Staff	7-Apr-19	T3 - Long-Term Projections	Prepare status update with next steps for team related to tax legislation	0.30	\$ 245.00	73.50

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Chepenik,Adam Brandon	Partner/Principal	7-Apr-19	T3 - Long-Term Projections	Finalize tax incentives forecast memo for G. Ojeda (FOMB) review.	1.10	\$ 870.00	957.00
Burr,Jeremy	Senior	7-Apr-19	T3 - Long-Term Projections	Prepare a summary comparison of the SRF data received in the FY20 budget submission, the PROMESA 203 quarterly reports received in FY19 and the SRF PRIFAS data we received from Hacienda	2.30	\$ 445.00	1,023.50
Hurtado,Sergio Danilo	Senior	7-Apr-19	T3 - Long-Term Projections	Prepare agency reviews with variance explanations for large agencies	3.40	\$ 445.00	1,513.00
Lieberman,Charles	Staff	7-Apr-19	T3 - Plan of Adjustment	Prepare information for presentation on working capital needs for PR	1.60	\$ 245.00	392.00
Lieberman,Charles	Staff	7-Apr-19	T3 - Plan of Adjustment	Review "Budget Surpluses are Helping Many States Boast Their Savings " article to help determine the working capital requirements for PR	0.60	\$ 245.00	147.00
Burr,Jeremy	Senior	7-Apr-19	T3 - Long-Term Projections	Prepare a summary of the SRF PRIFAS data we received from Hacienda to determine indication of a surplus or deficit to support updates to the FF	1.80	\$ 445.00	801.00
Lieberman,Charles	Staff	7-Apr-19	T3 - Long-Term Projections	Review file "Revised Incentives Code Review 4_4_2019" for inclusion in incentives analysis	1.30	\$ 245.00	318.50
Stricklin,Todd	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Stricklin,Todd	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Stuber,Emily	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 405.00	486.00
Tague,Robert	Senior Manager	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Nichols,Carly	Manager	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.00	\$ 519.00	519.00
Moran-Eserski,Javier	Senior	8-Apr-19	T3 - Plan of Adjustment	Distribute budgeted annual payroll expenses for federal funds to each month using historical monthly distribution informatior	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	8-Apr-19	T3 - Plan of Adjustment	Distribute budgeted annual payroll expenses for the general fund to each month using historical monthly distribution informatior	1.20	\$ 445.00	534.00
Stricklin,Todd	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Chepenik,Adam Brandon	Partner/Principal	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Moran-Eserski,Javier	Senior	8-Apr-19	T3 - Plan of Adjustment	Identify the level of visibility the central government has for each agenc	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	8-Apr-19	T3 - Plan of Adjustment	Identify which expenses flows through the TSA for each agency using historical payment information for each fund type	2.70	\$ 445.00	1,201.50
Moran-Eserski,Javier	Senior	8-Apr-19	T3 - Plan of Adjustment	Identify which TSA expenses are for Title III agencies	1.90	\$ 445.00	845.50
Stuber,Emily	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50
Kane,Collin	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Levy,Sheva R	Partner/Principal	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Berk,Adam S.	Partner/Principal	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Good JR,Clark E	Manager	8-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.60	\$ 519.00	311.40
Kane,Collin	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.60	\$ 405.00	243.00
Nichols,Carly	Manager	8-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.60	\$ 519.00	311.40
Levy,Sheva R	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.60	\$ 721.00	432.60
Stricklin,Todd	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.60	\$ 405.00	243.00
Stuber,Emily	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.60	\$ 405.00	243.00

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Riggins,Kyle	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.60	\$ 405.00	243.00
Day,Timothy Sean	Manager	8-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), K Riggins (EY), E Stuber (EY) and S Levy (EY) to discuss status of census data programming updates for various plans	0.60	\$ 519.00	311.40
Levy,Sheva R	Partner/Principal	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Chepenik,Adam Brandon	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Participate in call with S. Levy (EY) and A. Chepenik (EY) to discuss updated ERS pension forecasting.	0.30	\$ 870.00	261.00
Levy,Sheva R	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Participate in call with S. Levy (EY) and A. Chepenik (EY) to discuss updated ERS pension forecasting.	0.30	\$ 721.00	216.30
Santambrogio,Juan	Executive Director	8-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss revised pension assumption updates to incorporate into the fiscal plan and budget process. Attendees included A. Chepenik (EY), S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), C. Good (EY), J. Burr (EY), S. Tajuddin (EY), K. Rifkind (FOMB)	1.10	\$ 810.00	891.00
Burr,Jeremy	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss revised pension assumption updates to incorporate into the fiscal plan and budget process. Attendees included A. Chepenik (EY), S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), C. Good (EY), J. Burr (EY), S. Tajuddin (EY), K. Rifkind (FOMB)	1.10	\$ 445.00	489.50
Levy,Sheva R	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss revised pension assumption updates to incorporate into the fiscal plan and budget process. Attendees included A. Chepenik (EY), S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), C. Good (EY), J. Burr (EY), S. Tajuddin (EY), K. Rifkind (FOMB)	1.10	\$ 721.00	793.10
Tague,Robert	Senior Manager	8-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss revised pension assumption updates to incorporate into the fiscal plan and budget process. Attendees included A. Chepenik (EY), S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), C. Good (EY), J. Burr (EY), S. Tajuddin (EY), K. Rifkind (FOMB)	1.10	\$ 720.00	792.00
Chepenik,Adam Brandon	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss revised pension assumption updates to incorporate into the fiscal plan and budget process. Attendees included: A. Chepenik (EY), S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), C. Good (EY), J. Burr (EY), S. Tajuddin (EY), K. Rifkind (FOMB)	1.10	\$ 870.00	957.00
Good JR,Clark E	Manager	8-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss revised pension assumption updates to incorporate into the fiscal plan and budget process. Attendees included A. Chepenik (EY), S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), C. Good (EY), J. Burr (EY), S. Tajuddin (EY), K. Rifkind (FOMB)	1.10	\$ 519.00	570.90
Tajuddin,Salman Naveed	Senior Manager	8-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss revised pension assumption updates to incorporate into the fiscal plan and budget process. Attendees included A. Chepenik (EY), S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), C. Good (EY), J. Burr (EY), S. Tajuddin (EY), K. Rifkind (FOMB)	1.10	\$ 720.00	792.00
Panagiotakis,Sofia	Senior Manager	8-Apr-19	T3 - Long-Term Projections	Participate in debrief meeting with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Sarmiento (Mckinsey), and T. Snider (Mckinsey) to discuss the approach to review agencies and the agencies to be discussed with Natalie on 4/9.	1.60	\$ 720.00	1,152.00
Dougherty,Ryan Curran	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in discussion with T Snider (McK), and A Sarmiento (McK) on the large agency templates in preparation of meeting with N Jaresko (FOMB)	0.80	\$ 445.00	356.00
Santambrogio,Juan	Executive Director	8-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan and budgeting forecasting session with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), K Rifkind (FOMB), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Doherty (EY), J Santambrogio (EY), along with S Oroarke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Frassica (Mckinsey) and other Mckinsey personnel	2.20	\$ 810.00	1,782.00
Burr,Jeremy	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan and budgeting forecasting session with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), K Rifkind (FOMB), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Doherty (EY), J Santambrogio (EY), along with S Oroarke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Frassica (Mckinsey) and other Mckinsey personnel	2.20	\$ 445.00	979.00

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Panagiotakis,Sofia	Senior Manager	8-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan and budgeting forecasting session with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), K Rifkind (FOMB), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), J Santambrogio (EY), along with S Oroarke (McKinsey), J Davis (McKinsey), O Shah (McKinsey), A Frassica (McKinsey) and other McKinsey personnel	2.20	\$ 720.00	1,584.00
Dougherty,Ryan Curran	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan and budgeting forecasting session with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), K Rifkind (FOMB), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), J Santambrogio (EY), along with S Oroarke (McKinsey), J Davis (McKinsey), O Shah (McKinsey), A Frassica (McKinsey) and other McKinsey personnel	2.20	\$ 445.00	979.00
Chepenik,Adam Brandon	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan and budgeting forecasting session with N. Jaresko (FOMB), S. Negron (FOMB), K. Rifkind (FOMB), A. Chepenik (EY), S. Panagiotakis (EY), J. Burr (EY), R. Doherty (EY), J. Santambrogio (EY), along with S. O'Rourke (McKinsey), J. Davis (McKinsey), O Shah (McKinsey), A. Frassica (McKinsey) and other McKinsey personnel	2.20	\$ 870.00	1,914.00
Lieberman,Charles	Staff	8-Apr-19	T3 - Long-Term Projections	Participate in meeting with FOMB staff to discuss tax incentives memo from July 2018 and updates needed to be made based on amendments to bill 1635	0.70	\$ 245.00	171.50
Panagiotakis,Sofia	Senior Manager	8-Apr-19	T3 - Long-Term Projections	Participate in meeting to review budget and fiscal plan decks and prepare for meeting with NAJ with S. O'Rourke (McKinsey), O Shah (McKinsey), S. Rodriguez (FOMB), G. Maldonado (FOMB), C. Robles (FOMB), JC Garcia (FOMB), S. Panagiotakis (EY) and R. Dougherty (EY)	1.40	\$ 720.00	1,008.00
Dougherty,Ryan Curran	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in meeting to review budget and fiscal plan decks and prepare for meeting with NAJ with S. O'Rourke (McKinsey), O Shah (McKinsey), S. Rodriguez (FOMB), G. Maldonado (FOMB), C. Robles (FOMB), JC Garcia (FOMB), S. Panagiotakis (EY) and R. Dougherty (EY)	1.40	\$ 445.00	623.00
Panagiotakis,Sofia	Senior Manager	8-Apr-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), S O'Rourke (Mck), N Frassica (Mck), T Snider (Mck), A Sarmiento (Mck), R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to discuss template for one page reviews of agencies to present to N Jaresko (FOMB)	1.20	\$ 720.00	864.00
Dougherty,Ryan Curran	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), S O'Rourke (Mck), N Frassica (Mck), T Snider (Mck), A Sarmiento (Mck), R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to discuss template for one page reviews of agencies to present to N Jaresko (FOMB)	1.20	\$ 445.00	534.00
Burr,Jeremy	Senior	8-Apr-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), S O'Rourke (Mck), N Frassica (Mck), T Snider (Mck), A Sarmiento (Mck), R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to discuss template for one page reviews of agencies to present to N Jaresko (FOMB)	1.20	\$ 445.00	534.00
Chepenik,Adam Brandon	Partner/Principal	8-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and A. Chepenik (EY) on cash management system outline for disclosure statement	0.30	\$ 870.00	261.00
Tajuddin,Salman Naveed	Senior Manager	8-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and A. Chepenik (EY) on cash management system outline for disclosure statement	0.30	\$ 720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Participate in tax credit and cash grant incentive review with C. Liberman (EY) and A. Chepenik (EY).	0.20	\$ 870.00	174.00
Lieberman,Charles	Staff	8-Apr-19	T3 - Long-Term Projections	Participate in tax credit and cash grant incentive review with C. Liberman (EY) and A. Chepenik (EY).	0.20	\$ 245.00	49.00
Hurtado,Sergio Danilo	Senior	8-Apr-19	T3 - Long-Term Projections	Prepare one-pager bridge with submission to target differences for deep dive and variance explanations for Education	2.60	\$ 445.00	1,157.00
Hurtado,Sergio Danilo	Senior	8-Apr-19	T3 - Long-Term Projections	Prepare one-pager bridge with submission to target differences for deep dive and variance explanations for Firefighters	2.40	\$ 445.00	1,068.00
Hurtado,Sergio Danilo	Senior	8-Apr-19	T3 - Long-Term Projections	Prepare one-pager bridge with submission to target differences for deep dive and variance explanations for Forensics	2.20	\$ 445.00	979.00
Stricklin,Todd	Senior	8-Apr-19	T3 - Long-Term Projections	REDACTED	0.90	\$ 405.00	364.50
Trang,Quan H	Manager	8-Apr-19	T3 - Plan of Adjustment	Create Relativity workspace user account permission settings for additional users for bank account workstream	0.30	\$ 595.00	178.50
Chepenik,Adam Brandon	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Request and send CRIM coverage to R. Ojadan (FOMB).	0.20	\$ 870.00	174.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Alba,Dominique M	Staff	8-Apr-19	T3 - Plan of Adjustment	Review 48 USC Ch. 20: Puerto Rico Oversight, Management, and Economic Stability (PROMESA) with Title III to understand context of engagement and applicable regulations	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	8-Apr-19	T3 - Plan of Adjustment	Review Amendment 4 workplan for overall scope of the engagement, including TAS team	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	8-Apr-19	T3 - Plan of Adjustment	Review Amendment No. 4 to SOW in Connection with Title III of PROMESA to prepare for engagement and understand Forensics scope of services	0.30	\$ 245.00	73.50
Dougherty,Ryan Curran	Senior	8-Apr-19	T3 - Long-Term Projections	Review and analyze reapportionments provided by S Rodriguez (FOMB) to be included in FOMB targets.	1.10	\$ 445.00	489.50
Tajuddin,Salman Naveed	Senior Manager	8-Apr-19	T3 - Plan of Adjustment	Review Conway McKenzie presentation on TSA (main cash accounts)	1.00	\$ 720.00	720.00
Maciejewski,Brigid Jean	Manager	8-Apr-19	T3 - Plan of Adjustment	Review documents received from Conway regarding Budget Bridge to TSA Liquidity Plan in preparation of preparing working capital and liquidity analysis model	1.80	\$ 595.00	1,071.00
Maciejewski,Brigid Jean	Manager	8-Apr-19	T3 - Plan of Adjustment	Review documents received from Conway regarding FY17-19 Agency Revenue and Expenditures in preparation of preparing working capital and liquidity analysis model	2.80	\$ 595.00	1,666.00
Maciejewski,Brigid Jean	Manager	8-Apr-19	T3 - Plan of Adjustment	Review documents received from Deloitte regarding Flow of Funds and Account Mappings in preparation of preparing working capital and liquidity analysis model	2.40	\$ 595.00	1,428.00
Linskey,Michael	Manager	8-Apr-19	T3 - Plan of Adjustment	Review draft Duff & Phelps report on Title III Bank Accounts	1.10	\$ 595.00	654.50
Linskey,Michael	Manager	8-Apr-19	T3 - Plan of Adjustment	Review draft examples of disclosure document for working capital analysis	0.80	\$ 595.00	476.00
Tajuddin,Salman Naveed	Senior Manager	8-Apr-19	T3 - Plan of Adjustment	Review Duff & Phelps report on cash balances to obtain understanding of cash by entity.	1.40	\$ 720.00	1,008.00
Stricklin,Todd	Senior	8-Apr-19	T3 - Long-Term Projections	Review ERS actuarial report provisions to incorporate into FICA minimum replacement plan calculations to test system benefits for compliance	2.30	\$ 405.00	931.50
Tague,Robert	Senior Manager	8-Apr-19	T3 - Plan of Adjustment	Review final presentation on munis and CRIM to assess potential cash flow of funds implications for POA.	1.10	\$ 720.00	792.00
Levy,Sheva R	Partner/Principal	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Tajuddin,Salman Naveed	Senior Manager	8-Apr-19	T3 - Plan of Adjustment	Review fiscal plan to obtain understanding of cash management.	1.60	\$ 720.00	1,152.00
Alba,Dominique M	Staff	8-Apr-19	T3 - Plan of Adjustment	Review Forensics FOMB Preliminary Scope of Work to understand workplan objectives and risk considerations	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	8-Apr-19	T3 - Plan of Adjustment	Review GCO Review Title III Amendment #4 and signed U-351 to understand independence checks conducted prior to engagement commencement	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	8-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Popular for account holders including Administracion de Compensaciones por Accidentes de Automoviles	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	8-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Popular for account holders including Administracion de Seguros de Salud, Administracion de Servicios Medicos	2.60	\$ 245.00	637.00
Villavicencio,Nancy	Staff	8-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Popular for account holders including Administracion Sistema de Retiro de Empleados Gobierno y la Judicatura, Asignaciones bajo la Custodia de Hacienda	2.40	\$ 245.00	588.00
Villavicencio,Nancy	Staff	8-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Popular for account holders including, Administracion de Vivienda Publica	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	8-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Popular for account holders including, Autoridad de Carreteras y Transportacion, Autoridad de los Puertos, Autoridad Distrito Centro de Convenciones	2.30	\$ 245.00	563.50
Linskey,Michael	Manager	8-Apr-19	T3 - Plan of Adjustment	Review precedent materials for working capital analysis	1.20	\$ 595.00	714.00
Alba,Dominique M	Staff	8-Apr-19	T3 - Plan of Adjustment	Review project kick-off notes to understand engagement background and workplan	0.60	\$ 245.00	147.00
Stuber,Emily	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 405.00	121.50
Alba,Dominique M	Staff	8-Apr-19	T3 - Plan of Adjustment	Review the D&P IFAT Report on Title III Bank Accounts to understand procedures performed prior to EY's onboarding	1.20	\$ 245.00	294.00

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Kane,Collin	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Levy,Sheva R	Partner/Principal	8-Apr-19	T3 - Long-Term Projections	Summarize decisions needed for paygo costs for updated fiscal plan and budget	0.80	\$ 721.00	576.80
Alba,Dominique M	Staff	8-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, PR	4.80	\$ 122.50	588.00
Lieberman,Charles	Staff	8-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.40	\$ 122.50	784.00
Sacks,Justin	Manager	8-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.80	\$ 297.50	2,023.00
Zorrilla,Nelly E	Senior	8-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.90	\$ 222.50	1,535.25
Chawla,Sonia	Senior	8-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	7.60	\$ 222.50	1,691.00
Tajuddin,Salman Naveed	Senior Manager	8-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	4.00	\$ 360.00	1,440.00
Riggins,Kyle	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 405.00	1,093.50
Stuber,Emily	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 405.00	486.00
Moran-Eserski,Javier	Senior	8-Apr-19	T3 - Plan of Adjustment	Update mapping for annual budgeted payroll expenses for federal funds to only include Title III entities	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	8-Apr-19	T3 - Plan of Adjustment	Update mapping for annual budgeted payroll expenses for the general fund to only include Title III entities	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	8-Apr-19	T3 - Long-Term Projections	Update one-pagers for Health agencies for meeting with N Jaresko (FOMB) based on comments from S Panagiotakis (EY).	1.10	\$ 445.00	489.50
Lieberman,Charles	Staff	8-Apr-19	T3 - Long-Term Projections	Update slide on working capital requirements	1.60	\$ 245.00	392.00
Kane,Collin	Senior	8-Apr-19	T3 - Creditor Mediation Support	REDACTED	3.10	\$ 405.00	1,255.50
Linskey,Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Analyze commentary on non-TSA bank account information from various Commonwealth reports	0.90	\$ 595.00	535.50
Linskey,Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Analyze commentary on TSA bank account information including descriptions, covered entities and processes	1.20	\$ 595.00	714.00
Garcia,Francisco R.	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Analysis of email communications identified within bankAccounts@promesa.com address to draft review strategy	1.30	\$ 720.00	936.00
Garcia,Francisco R.	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Analyze Hacienda-provided bank account information	0.70	\$ 720.00	504.00
Alba,Dominique M	Staff	9-Apr-19	T3 - Plan of Adjustment	Analyze contact listing to devise a strategy of how to acquire December 2018 and March 2019 bank statements	1.10	\$ 245.00	269.50
Stricklin,Todd	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 405.00	729.00
Chawla,Sonia	Senior	9-Apr-19	T3 - Plan of Adjustment	Analyze TC data to determine which Financial Institutions provided online access for account balances.	0.90	\$ 445.00	400.50
Carpenter,Christina Maria	Staff	9-Apr-19	T3 - Long-Term Projections	Analyze variances by agency with concept of spend between FY19 certified budget and FY19 Office of Management and Budget ("OMB") data per FY20 submission	1.90	\$ 245.00	465.50
Nichols,Carly	Manager	9-Apr-19	T3 - Creditor Mediation Support	Calculate impact of alternative ERF structures for TRS on cash flows	1.60	\$ 519.00	830.40
Levy,Sheva R	Partner/Principal	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Kane,Collin	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 405.00	1,134.00
Stuber,Emily	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Stuber,Emily	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Stuber,Emily	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Tajuddin,Salman Naveed	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Continue Review 2019 cash account report of the Commonwealth	2.20	\$ 720.00	1,584.00
Linskey,Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Prepare summary descriptions for major sections of cash management disclosure statement	1.20	\$ 595.00	714.00
Sacks,Justin	Manager	9-Apr-19	T3 - Plan of Adjustment	Discuss and review documentation population coding log to be implemented within EY's Relativity platform for organization of D&Ps bank data	1.20	\$ 595.00	714.00
Chawla,Sonia	Senior	9-Apr-19	T3 - Plan of Adjustment	Review project scope with team to understand work completed to date and assess next steps in workplan	1.90	\$ 445.00	845.50
Alba,Dominique M	Staff	9-Apr-19	T3 - Plan of Adjustment	Review project scope with team to understand work completed to date and assess next steps in workplan	2.20	\$ 245.00	539.00

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Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Distribute budgeted annual payroll expenses for SRFs to each month using historical monthly distribution information	0.90	\$ 445.00	400.50
Trang,Quan H	Manager	9-Apr-19	T3 - Plan of Adjustment	Download TeamConnect database sent from D&P	0.60	\$ 595.00	357.00
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Long-Term Projections	Edit memorandum on AAFAP's Investment Policy Guidelines for Government Entities	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Forecast FY19 payroll expense for federal funds for Title III entites	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Forecast FY19 payroll expense for SRFs for Title III entites	0.30	\$ 445.00	133.50
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Forecast FY19 payroll expense for the general fund for Title III entites	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Identify average monthly variance on payroll expenses for federal funds for Title III entites using budgeted vs. actual expense information from July 2018 to Dec. 2018	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Identify average monthly variance on payroll expenses for SRFs for Title III entites using budgeted vs. actual expense information from July 2018 to Dec. 2018	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Identify average monthly variance on payroll expenses for the general fund for Title III entites using budgeted vs. actual expense information from July 2018 to Dec. 2018	0.70	\$ 445.00	311.50
Alba,Dominique M	Staff	9-Apr-19	T3 - Plan of Adjustment	Identify Financial Institution contacts at First Bank to obtain December 2018 and March 2019 numbers	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	9-Apr-19	T3 - Plan of Adjustment	Identify Financial Institution contacts at First Bank to obtain December 2018 numbers	1.10	\$ 245.00	269.50
Alba,Dominique M	Staff	9-Apr-19	T3 - Plan of Adjustment	Identify Financial Institution contacts at First Bank to obtain March 2019 numbers	2.40	\$ 245.00	588.00
Alba,Dominique M	Staff	9-Apr-19	T3 - Plan of Adjustment	Identify Financial Institution contacts at Oriental Bank to obtain December 2018 and March 2019 numbers	1.10	\$ 245.00	269.50
Kane,Collin	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 405.00	648.00
Good JR,Clark E	Manager	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Trang,Quan H	Manager	9-Apr-19	T3 - Plan of Adjustment	Review and analyze D&P's TeamConnect database	1.40	\$ 595.00	833.00
Good JR,Clark E	Manager	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.10	\$ 519.00	51.90
Nichols,Carly	Manager	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.10	\$ 519.00	51.90
Nichols,Carly	Manager	9-Apr-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), K Riggins (EY), E Stuber (EY) to discuss status of census data programming updates for TRS for 2016 data	0.20	\$ 519.00	103.80
Stuber,Emily	Senior	9-Apr-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), K Riggins (EY), E Stuber (EY) to discuss status of census data programming updates for TRS for 2016 data	0.20	\$ 405.00	81.00
Riggins,Kyle	Senior	9-Apr-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), K Riggins (EY), E Stuber (EY) to discuss status of census data programming updates for TRS for 2016 data	0.20	\$ 405.00	81.00
Tajuddin,Salman Naveed	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss analysis relating to minimum cash and working capital requirements for the Commonwealth. Attendees included R. Tague (EY), C. Lieberman (EY), M. Linksey (EY), J. Moran-Eserski (EY) S. Tajuddin (EY) and D Mullins (EY)	0.90	\$ 720.00	648.00
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss analysis relating to minimum cash and working capital requirements for the Commonwealth. Attendees included R. Tague (EY), C. Lieberman (EY), M. Linksey (EY), J. Moran-Eserski (EY) S. Tajuddin (EY) and D Mullins (EY)	0.90	\$ 445.00	400.50
Tague,Robert	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss analysis relating to minimum cash and working capital requirements for the Commonwealth. Attendees included R. Tague (EY), C. Lieberman (EY), M. Linksey (EY), J. Moran-Eserski (EY) S. Tajuddin (EY) and D Mullins (EY)	0.90	\$ 720.00	648.00
Linskey,Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss analysis relating to minimum cash and working capital requirements for the Commonwealth. Attendees included R. Tague (EY), C. Lieberman (EY), M. Linskey (EY), J. Moran-Eserski (EY) S. Tajuddin (EY) and D Mullins (EY)	0.90	\$ 595.00	535.50

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Lieberman, Charles	Staff	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss analysis relating to minimum cash and working capital requirements for the Commonwealth. Attendees included R. Tague (EY), C. Lieberman (EY), M. Linksey (EY), J. Moran-Eserski (EY) S. Tajuddin (EY) and D. Mullins (EY)	0.90	\$ 245.00	220.50
Mullins, Daniel R	Executive Director	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss analysis relating to minimum cash and working capital requirements for the Commonwealth. Attendees included R. Tague (EY), C. Lieberman (EY), M. Linksey (EY), J. Moran-Eserski (EY) S. Tajuddin (EY) and D. Mullins (EY)	0.90	\$ 810.00	729.00
Tajuddin, Salman Naveed	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss scope of cash management disclosure to incorporate into court filings. Attendees included M. Linksey (EY) and S. Tajuddin (EY).	0.60	\$ 720.00	432.00
Linskey, Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss scope of cash management disclosure to incorporate into court filings. Attendees included M. Linksey (EY) and S. Tajuddin (EY).	0.60	\$ 595.00	357.00
Tajuddin, Salman Naveed	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss summary cash management disclosure to incorporate into court filings. Attendees included R. Tague (EY), M. Linksey (EY), S. Tajuddin (EY).	0.40	\$ 720.00	288.00
Linskey, Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss summary cash management disclosure to incorporate into court filings. Attendees included R. Tague (EY), M. Linksey (EY), S. Tajuddin (EY).	0.40	\$ 595.00	238.00
Tague, Robert	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Participate in conference call to discuss summary cash management disclosure to incorporate into court filings. Attendees included R. Tague (EY), M. Linksey (EY), S. Tajuddin (EY).	0.40	\$ 720.00	288.00
Santambrogio, Juan	Executive Director	9-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan update and decision making discussion with N Jaresko (FOMB). Joined by S O'Roarke (Mckinsey), J Davis (Mckinsey), S Negron (FOMB), K Rifkind (FOMB), G Maldonado (FOMB), O Shah (Mckinsey), T Wintner (Mckinsey), R Rivera (Mckinsey), S Panagiotakis (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), and JC Garcia (FOMB).	3.40	\$ 810.00	2,754.00
Panagiotakis, Sofia	Senior Manager	9-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan update and decision making discussion with N Jaresko (FOMB). Joined by S O'Roarke (Mckinsey), J Davis (Mckinsey), S Negron (FOMB), K Rifkind (FOMB), G Maldonado (FOMB), O Shah (Mckinsey), T Wintner (Mckinsey), R Rivera (Mckinsey), S Panagiotakis (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), and JC Garcia (FOMB).	3.40	\$ 720.00	2,448.00
Hurtado, Sergio Danilo	Senior	9-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan update and decision making discussion with N Jaresko (FOMB). Joined by S O'Roarke (Mckinsey), J Davis (Mckinsey), S Negron (FOMB), K Rifkind (FOMB), G Maldonado (FOMB), O Shah (Mckinsey), T Wintner (Mckinsey), R Rivera (Mckinsey), S Panagiotakis (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), and JC Garcia (FOMB).	3.40	\$ 445.00	1,513.00
Dougherty, Ryan Curran	Senior	9-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan update and decision making discussion with N Jaresko (FOMB). Joined by S O'Roarke (Mckinsey), J Davis (Mckinsey), S Negron (FOMB), K Rifkind (FOMB), G Maldonado (FOMB), O Shah (Mckinsey), T Wintner (Mckinsey), R Rivera (Mckinsey), S Panagiotakis (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), and JC Garcia (FOMB).	3.40	\$ 445.00	1,513.00
Burr, Jeremy	Senior	9-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan update and decision making discussion with N Jaresko (FOMB). Joined by S O'Roarke (Mckinsey), J Davis (Mckinsey), S Negron (FOMB), K Rifkind (FOMB), G Maldonado (FOMB), O Shah (Mckinsey), T Wintner (Mckinsey), R Rivera (Mckinsey), S Panagiotakis (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), and JC Garcia (FOMB).	3.40	\$ 445.00	1,513.00

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Chepenik,Adam Brandon	Partner/Principal	9-Apr-19	T3 - Long-Term Projections	Participate in fiscal plan update and decision making discussion with N Jaresko (FOMB). Joined by S O'Roarke (Mckinsey), J Davis (Mckinsey), S Negron (FOMB), K Rifkind (FOMB), G Maldonado (FOMB), O Shah (Mckinsey), T Wintner (Mckinsey), R Rivera (Mckinsey), S Panagiotakis (EY), A Chepenik (EY), J Santambrogio (EY), J Burr (EY), R Dougherty (EY), S Hurtado (EY), and JC Garcia (FOMB).	3.40	\$ 870.00	2,958.00
Lieberman,Charles	Staff	9-Apr-19	T3 - Long-Term Projections	Participate in meeting with A.Chepenik (EY), C.Lieberman (EY) and E.Calvesbert (DDEC) discussing the implications of the amendment to Bill 1635 relating to tax incentives and its impact on the fiscal plan.	0.40	\$ 245.00	98.00
Chepenik,Adam Brandon	Partner/Principal	9-Apr-19	T3 - Long-Term Projections	Participate in meeting with A.Chepenik (EY), C.Lieberman (EY) and E.Calvesbert (DDEC) discussing the implications of the amendment to Bill 1635 relating to tax incentives and its impact on the fiscal plan.	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	9-Apr-19	T3 - Long-Term Projections	Participate in meeting with J. Ojeda (FOMB) to discuss long-term tax forecast and tax analysis.	2.40	\$ 870.00	2,088.00
Panagiotakis,Sofia	Senior Manager	9-Apr-19	T3 - Long-Term Projections	Participate in meeting with S. O'Rourke (mckinsey) and G. Maldonado (Mckinsey) to develop budget and FP workplan, identifying which agencies are reviewed at each meeting and the process to develop the FP and certify the budget.	1.30	\$ 720.00	936.00
Chepenik,Adam Brandon	Partner/Principal	9-Apr-19	T3 - Long-Term Projections	Participate in working capital discussion with C. Lieberman (EY) and A. Chepenik (EY).	0.40	\$ 870.00	348.00
Lieberman,Charles	Staff	9-Apr-19	T3 - Long-Term Projections	Participate in working capital discussion with C. Lieberman (EY) and A. Chepenik (EY).	0.40	\$ 245.00	98.00
Panagiotakis,Sofia	Senior Manager	9-Apr-19	T3 - Long-Term Projections	Participate in working meeting with S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), T. Snider (Mckinsey), A. Sarmiento (Mckinsey) and S. Panagiotakis to revise the 1 pagers for all 6 agencies to be discussed with Natalie.	2.10	\$ 720.00	1,512.00
Good JR,Clark E	Manager	9-Apr-19	T3 - Long-Term Projections	Perform comparisons to Milliman results of match to identify sources of differences	0.40	\$ 519.00	207.60
Lieberman,Charles	Staff	9-Apr-19	T3 - Plan of Adjustment	Prepare agenda and key points for meeting regarding working capital best practices	0.40	\$ 245.00	98.00
Santambrogio,Juan	Executive Director	9-Apr-19	T3 - Long-Term Projections	Prepare draft communication to the Government regarding paygo amounts owed by municipalities and corporations to the Central Government.	1.60	\$ 810.00	1,296.00
Dougherty,Ryan Curran	Senior	9-Apr-19	T3 - Long-Term Projections	Prepare draft second round of one-pagers of agencies to be reviewed with N Jaresko (FOMB).	1.30	\$ 445.00	578.50
Hurtado,Sergio Danilo	Senior	9-Apr-19	T3 - Long-Term Projections	Prepare file for compilation of agency deep dives for DPS grouping	1.90	\$ 445.00	845.50
Burr,Jeremy	Senior	9-Apr-19	T3 - Long-Term Projections	Prepare letter addressed to the government to required additional information on the PayGo debt obligations outstanding	0.80	\$ 445.00	356.00
Hurtado,Sergio Danilo	Senior	9-Apr-19	T3 - Long-Term Projections	Prepare one-pager bridge with submission to target differences for deep dive and variance explanations for Disaster	3.40	\$ 445.00	1,513.00
Hurtado,Sergio Danilo	Senior	9-Apr-19	T3 - Long-Term Projections	Prepare one-pager bridge with submission to target differences for deep dive and variance explanations for EMS	3.30	\$ 445.00	1,468.50
Chawla,Sonia	Senior	9-Apr-19	T3 - Plan of Adjustment	Prepare Relativity tagging for 6/30 documentation with tagging for the 12/31 and 3/31 population for future testing.	1.40	\$ 445.00	623.00
Burr,Jeremy	Senior	9-Apr-19	T3 - Long-Term Projections	Prepare response to Mckinsey regarding title III fees paid by the CW in order to support an updated FP analysis	1.10	\$ 445.00	489.50
Tajuddin,Salman Naveed	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Prepare summary of cash and liquidity description for disclosure statement (TSA section)	1.20	\$ 720.00	864.00
Chawla,Sonia	Senior	9-Apr-19	T3 - Plan of Adjustment	Prepare testing workbook for review over 6/30 account balances with documentation.	0.90	\$ 445.00	400.50
Trang,Quan H	Manager	9-Apr-19	T3 - Plan of Adjustment	Preparing the script for native documents export from TeamConnect database	2.40	\$ 595.00	1,428.00
Chepenik,Adam Brandon	Partner/Principal	9-Apr-19	T3 - Creditor Mediation Support	Prepare draft analysis of potential ERS adequate protection stipulation forecast.	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	9-Apr-19	T3 - Creditor Mediation Support	Research and review cash descriptions for disclosure statement	1.90	\$ 870.00	1,653.00
Chepenik,Adam Brandon	Partner/Principal	9-Apr-19	T3 - Creditor Mediation Support	Research and send cash management work to S. Tajuddin (EY).	0.80	\$ 870.00	696.00
Levy,Sheva R	Partner/Principal	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Lieberman,Charles	Staff	9-Apr-19	T3 - Plan of Adjustment	Review and summarize notes from meeting regarding working capital best practices	0.90	\$ 245.00	220.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
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For the Period February 1, 2019 through May 31, 2019

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Tague,Robert	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Review COFINA disclosure statement to identify relevant sections related to cash management systems.	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Review Commonwealth usage of PBA leases for impact to cash disclosure description for POA.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Review Commonwealth usage of tax revenue anticipation notes for impact to cash disclosure description for POA.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	9-Apr-19	T3 - Long-Term Projections	Review draft FOMB letter regarding OCFO and audits timeline.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Review draft outline for cash management workstream.	0.20	\$ 720.00	144.00
Tajuddin,Salman Naveed	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Review February 2019 cash account report of the Commonwealth.	2.20	\$ 720.00	1,584.00
Lieberman,Charles	Staff	9-Apr-19	T3 - Long-Term Projections	Review "ROI Model v5.xlsx" in order to identify relevant information to include in tax incentives memo	0.90	\$ 245.00	220.50
Good JR,Clark E	Manager	9-Apr-19	T3 - Long-Term Projections	Review active coding for ERS match	1.20	\$ 519.00	622.80
Good JR,Clark E	Manager	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Good JR,Clark E	Manager	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Linskey,Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Review Commonwealth Financial and Operating Report for applicability to working capital analysis	1.60	\$ 595.00	952.00
Linskey,Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Review Conway 2016 TSA presentation for background on TSA function with inflows/outflows	1.10	\$ 595.00	654.50
Linskey,Michael	Manager	9-Apr-19	T3 - Plan of Adjustment	Review Duff & Phelps report on Title III Bank Accounts for approach to classifying bank accounts with applicability to working capital analysis.	1.40	\$ 595.00	833.00
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Popular for account holders including, Compania de Comercio y Exportacion	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Popular for account holders including, Compania de Turismo	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Popular for account holders including, Corporacion Fondo Seguro Estado	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Santander for account holders including, Compania de Turismo	1.30	\$ 245.00	318.50
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at Banco Santander for account holders including, Tribunal General de Justicia	1.30	\$ 245.00	318.50
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at BCOOP for account holders including, Administracion Sistema de Retiro de Empleados Gobierno y la Judicatura	0.50	\$ 245.00	122.50
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at BCOOP for account holders including, Universidad de Puerto Rico.	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at BNY Mellon for account holders including, Administracion Sistema de Retiro de Empleados Gobierno y la Judicatura	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at BNY Mellon for account holders including, Autoridad de Carreteras y Transportacion	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at BNY Mellon for account holders including, Corporacion de Fondo de Interes Apremiante	0.50	\$ 245.00	122.50
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at BNY Mellon for account holders including, Universidad de Puerto Rico	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at UBS for account holders including, Universidad de Puerto Rico.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	9-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial institution contact at UMB for account holders including, Autoridad para el Financiamiento de la Infraestructura	0.40	\$ 245.00	98.00
Good JR,Clark E	Manager	9-Apr-19	T3 - Long-Term Projections	Review inactive coding for ERS match	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	9-Apr-19	T3 - Long-Term Projections	Review overall application of TV load on ERS liabilities	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	9-Apr-19	T3 - Long-Term Projections	Review payment forms applied in JRS baseline	0.40	\$ 519.00	207.60

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Riggins,Kyle	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Levy,Sheva R	Partner/Principal	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 721.00	1,153.60
Levy,Sheva R	Partner/Principal	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 721.00	1,225.70
Chawla,Sonia	Senior	9-Apr-19	T3 - Plan of Adjustment	Review which Financial Institutions provided online access for account balances.	2.90	\$ 445.00	1,290.50
Stuber,Emily	Senior	9-Apr-19	T3 - Long-Term Projections	Review Provisions of the Voluntary Transition Program (VTP) to ensure alignment with system coding	0.70	\$ 405.00	283.50
Panagiotakis,Sofia	Senior Manager	9-Apr-19	T3 - Long-Term Projections	Review support provided by ADEA	0.30	\$ 720.00	216.00
Panagiotakis,Sofia	Senior Manager	9-Apr-19	T3 - Long-Term Projections	Review support provided by the Emergency Medical Corp Bureat	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	9-Apr-19	T3 - Long-Term Projections	Review support provided by the Mental Health and Drug Addiction Services	0.70	\$ 720.00	504.00
Burr,Jeremy	Senior	9-Apr-19	T3 - Long-Term Projections	Review the outstanding PayGo debt obligations to support a letter to the Government requiring to rectify the issues	1.60	\$ 445.00	712.00
Panagiotakis,Sofia	Senior Manager	9-Apr-19	T3 - Long-Term Projections	Review the Quest teams assesment of the Government's Investment Policy	0.40	\$ 720.00	288.00
Carpenter,Christina Maria	Staff	9-Apr-19	T3 - Long-Term Projections	Revise analysis of variances between FY19 certified budget and FY19 OMB budget per FY20 submission, to include detail by fund type	1.40	\$ 245.00	343.00
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Source actual payroll expenses for federal funds for Title III entities using data provided by AAFAF	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Source actual payroll expenses for SRFs for Title III entities using data provided by AAFAF	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Source actual payroll expenses for the general fund for Title III entities using data provided by AAFAF	1.10	\$ 445.00	489.50
Mackie,James	Executive Director	9-Apr-19	T3 - Long-Term Projections	Analyze PR tax incentives proposal in preparation for call with A Chepenik (EY)	2.60	\$ 810.00	2,106.00
Good JR,Clark E	Manager	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Riggins,Kyle	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 405.00	688.50
Riggins,Kyle	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 405.00	1,134.00
Kane,Collin	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	3.40	\$ 405.00	1,377.00
Moran-Eserski,Javier	Senior	9-Apr-19	T3 - Plan of Adjustment	Update mapping for annual budgeted payroll expenses for SRFs to only include Title III entities	0.70	\$ 445.00	311.50
Stricklin,Todd	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 405.00	688.50
Stricklin,Todd	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Stricklin,Todd	Senior	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00
Stricklin,Todd	Senior	9-Apr-19	T3 - Long-Term Projections	Update the PREPA valuation coding to reflect 4% actuarial equivalent interest to align with the plan document	1.50	\$ 405.00	607.50
Lieberman,Charles	Staff	9-Apr-19	T3 - Plan of Adjustment	Update working capital best practices presentation, incorporating matter discussed in meeting with D.Mullins (EY)	1.60	\$ 245.00	392.00
Garcia,Francisco R.	Senior Manager	9-Apr-19	T3 - Plan of Adjustment	Update workplan based on analysis of additional communications received from FOMB.	1.90	\$ 720.00	1,368.00
Trang,Quan H	Manager	9-Apr-19	T3 - Plan of Adjustment	Review the download of TeamConnect database from D&P	1.60	\$ 595.00	952.00
Lieberman,Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Prepare questions on tax incentives analysis from July 2018	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for BDE Bank to determine scope of accounts with available information.	1.60	\$ 245.00	392.00
Alba,Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for BDE Bank to determine scope of accounts with available information.	1.60	\$ 245.00	392.00
Alba,Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for First Bank to determine scope of accounts with available information.	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for Oriental Bank to determine scope of accounts with available information.	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for PR GOVERNMENT INVESTMENT TRUST FUND to determine scope of accounts with available information.	0.30	\$ 245.00	73.50

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Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for PRIFAS to determine scope of accounts with available information.	0.20	\$ 245.00	49.00
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for UBS to determine scope of accounts with available information.	0.20	\$ 245.00	49.00
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for UMB to determine scope of accounts with available information.	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze Oriental Bank securemail: Bank Account Statements 06/30/2018 (part 1) sent to PROMESA account	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze Oriental Bank securemail: Bank Account Statements 06/30/2018 (part 2) sent to PROMESA account	0.20	\$ 245.00	49.00
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze Oriental Bank securemail: Bank Account Statements 06/30/2018 (part 3) sent to PROMESA account	0.10	\$ 245.00	24.50
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Analyze Oriental Bank securemail: Bank Account Statements 06/30/2018 (part 4) sent to PROMESA account	0.10	\$ 245.00	24.50
Good JR, Clark E	Manager	10-Apr-19	T3 - Long-Term Projections	Analyze social security costs with updated data	2.10	\$ 519.00	1,089.90
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Compare scope of accounts we have access to versus those we do not and plan follow-up action	0.50	\$ 245.00	122.50
Good JR, Clark E	Manager	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Levy, Sheva R	Partner/Principal	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Tajuddin, Salman Naveed	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Continue preparing summary of cash and liquidity description for disclosure statement (non TSA sections).	2.40	\$ 720.00	1,728.00
Tajuddin, Salman Naveed	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Continue preparing summary of cash and liquidity description for disclosure statement (non TSA sections).	2.10	\$ 720.00	1,512.00
Linskey, Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Draft question list for upcoming call with Commonwealth Advisors	0.60	\$ 595.00	357.00
Good JR, Clark E	Manager	10-Apr-19	T3 - Long-Term Projections	Prepare basic structure of FP pension results sheet	0.70	\$ 519.00	363.30
Stricklin, Todd	Senior	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 405.00	1,053.00
Stricklin, Todd	Senior	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Stricklin, Todd	Senior	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Chawla, Sonia	Senior	10-Apr-19	T3 - Plan of Adjustment	Analyze population for relativity tagging and migration into the database.	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Distribute budgeted annual PayGo expenses for SRFs to each month using historical monthly distribution information	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Distribute budgeted annual PayGo expenses for the general fund to each month using historical monthly distribution information	0.90	\$ 445.00	400.50
Chepenik, Adam Brandon	Partner/Principal	10-Apr-19	T3 - Long-Term Projections	Draft pension letter for N. Jaresko (FOMB) review.	1.20	\$ 870.00	1,044.00
Moran-Eserski, Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Forecast FY19 PayGo expense for federal funds for Title III entities	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Forecast FY19 PayGo expense for the general fund for Title III entities	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Identify average monthly variance on PayGo expenses for federal funds for Title III entities using budgeted vs. actual expense information from July 2018 to Dec. 2018	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Identify average monthly variance on PayGo expenses for the general fund for Title III entities using budgeted vs. actual expense information from July 2018 to Dec. 2018	0.70	\$ 445.00	311.50
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Identify Financial Institution contacts at Invesco to obtain December 2018 and March 2019 numbers	0.10	\$ 245.00	24.50
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Identify Financial Institution contacts at Northern Trust to obtain December 2018 and March 2019 numbers	0.40	\$ 245.00	98.00

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Sacks,Justin	Manager	10-Apr-19	T3 - Plan of Adjustment	Participate in a working session with J. Sacks (EY) and J. Moran-Eserski (EY) to discuss the universe of Title III agencies and compare that to the prioritized list identified by Duff and Phelps.	0.70	\$ 595.00	416.50
Moran-Eserski,Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Participate in a working session with J. Sacks (EY) and J. Moran-Eserski (EY) to discuss the universe of Title III agencies and compare that to the prioritized list identified by Duff and Phelps.	0.70	\$ 445.00	311.50
Levy,Sheva R	Partner/Principal	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Panagiotakis,Sofia	Senior Manager	10-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss first set of agency variances between fiscal plan targets and government submission	1.20	\$ 720.00	864.00
Santambrogio,Juan	Executive Director	10-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss first set of agency variances between fiscal plan targets and government submission	1.20	\$ 810.00	972.00
Burr,Jeremy	Senior	10-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss first set of agency variances between fiscal plan targets and government submission	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss first set of agency variances between fiscal plan targets and government submission	1.20	\$ 445.00	534.00
Chepenik,Adam Brandon	Partner/Principal	10-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss first set of agency variances between fiscal plan targets and government submission	1.20	\$ 870.00	1,044.00
Tague,Robert	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Participate in discussion with S Tajuddin (EY), R Tague (EY), and A Chepenik (EY) to discuss cash flow mapping and pension account analysis	0.60	\$ 720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	10-Apr-19	T3 - Plan of Adjustment	Participate in discussion with S. Tajuddin (EY), R. Tague (EY), and A. Chepenik (EY) to discuss cash flow mapping and pension account analysis	0.60	\$ 870.00	522.00
Tajuddin,Salman Naveed	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Participate in discussion with S. Tajuddin (EY), R. Tague (EY), and A. Chepenik (EY) to discuss cash flow mapping and pension account analysis	0.60	\$ 720.00	432.00
Carpenter,Christina Maria	Staff	10-Apr-19	T3 - Long-Term Projections	Participate in meeting to review tax incentives analysis performed in July 2018 and discuss updates to be made to analysis. Attendees include C. Lieberman (EY), C. Carpenter (EY)	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Participate in meeting to review tax incentives analysis performed in July 2018 and discuss updates to be made to analysis. Attendees include C. Lieberman (EY), C. Carpenter (EY)	0.40	\$ 245.00	98.00
Burr,Jeremy	Senior	10-Apr-19	T3 - Long-Term Projections	Participate in meeting with A Saraf (Mck), and A Mahadevan (McK) to discuss the current balance due for PREPA and forecasting the FY20 payables for each agency to be used to update the fiscal plan	1.20	\$ 445.00	534.00
Chepenik,Adam Brandon	Partner/Principal	10-Apr-19	T3 - Long-Term Projections	Participate in meeting with M. Rieker (FOMB) to discuss EY press response.	0.30	\$ 870.00	261.00
Chawla,Sonia	Senior	10-Apr-19	T3 - Plan of Adjustment	Participate in meeting with P Garcia (EY), S Chawla (EY), and FOMB to discuss approach for obtaining online access from financial institutions for rollforward procedures.	1.10	\$ 445.00	489.50
Garcia,Francisco R.	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Participate in meeting with P Garcia (EY), S Chawla (EY), and FOMB to discuss approach for obtaining online access from financial institutions for rollforward procedures.	1.10	\$ 720.00	792.00
Chepenik,Adam Brandon	Partner/Principal	10-Apr-19	T3 - Long-Term Projections	Participate in tax incentives and expenditure discussion with J. Ojeda (FOMB), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), C. Carpenter (EY), and C. Lieberman (EY) to evaluate incentives in forecast.	1.30	\$ 870.00	1,131.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Carpenter, Christina Maria	Staff	10-Apr-19	T3 - Long-Term Projections	Participate in tax incentives and expenditure discussion with J. Ojeda (FOMB), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), C. Carpenter (EY), and C. Lieberman (EY) to evaluate incentives in forecast.	1.30	\$ 245.00	318.50
Lieberman, Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Participate in tax incentives and expenditure discussion with J. Ojeda (FOMB), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), C. Carpenter (EY), and C. Lieberman (EY) to evaluate incentives in forecast.	1.30	\$ 245.00	318.50
Mackie, James	Executive Director	10-Apr-19	T3 - Long-Term Projections	Participate in tax incentives and expenditure discussion with J. Ojeda (FOMB), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), C. Carpenter (EY), and C. Lieberman (EY) to evaluate incentives in forecast.	1.30	\$ 810.00	1,053.00
Mullins, Daniel R	Executive Director	10-Apr-19	T3 - Long-Term Projections	Participate in tax incentives and expenditure discussion with J. Ojeda (FOMB), A. Chepenik (EY), J. Mackie (EY), D. Mullins (EY), C. Carpenter (EY), and C. Lieberman (EY) to evaluate incentives in forecast.	1.30	\$ 810.00	1,053.00
Good JR, Clark E	Manager	10-Apr-19	T3 - Long-Term Projections	Perform baseline numerical comparisons of JRS liabilities to prior results	0.40	\$ 519.00	207.60
Trang, Quan H	Manager	10-Apr-19	T3 - Plan of Adjustment	Perform analysis on exported native document	1.60	\$ 595.00	952.00
Lieberman, Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Prepare cash grant table for April 2019 tax incentives memc	0.60	\$ 245.00	147.00
Dougherty, Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Prepare draft one-pager for PRIDCO to discuss with N Jaresko (FOMB).	1.10	\$ 445.00	489.50
Dougherty, Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Prepare draft third round of one-pagers ahead of meeting with N Jaresko (FOMB).	1.40	\$ 445.00	623.00
Hurtado, Sergio Danilo	Senior	10-Apr-19	T3 - Long-Term Projections	Prepare one-pager bridge with submission to target differences for deep dive and variance explanations for PRIDCO	2.80	\$ 445.00	1,246.00
Hurtado, Sergio Danilo	Senior	10-Apr-19	T3 - Long-Term Projections	Prepare one-pager bridge with submission to target differences for deep dive and variance explanations for SIFC	3.00	\$ 445.00	1,335.00
Villavicencio, Nancy	Staff	10-Apr-19	T3 - Plan of Adjustment	Prepare reconciliation for Compania de Turismo account holder between financial institution documents received from Duff & Phelps to what is entered in the master database.	1.90	\$ 245.00	465.50
Lieberman, Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Prepare tax credit table for April 2019 tax incentives memc	0.60	\$ 245.00	147.00
Tajuddin, Salman Naveed	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Preparing responses with edits following Review preliminary draft of cash and liquidity description document.	0.60	\$ 720.00	432.00
Trang, Quan H	Manager	10-Apr-19	T3 - Plan of Adjustment	Prepare the coding to export native documents from the database	1.70	\$ 595.00	1,011.50
Sacks, Justin	Manager	10-Apr-19	T3 - Plan of Adjustment	Reconcile revised Title III Agency list with D&P and Deloitte bank account inventory listings to identify missing/additional entities	2.20	\$ 595.00	1,309.00
Linskey, Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Research Commonwealth cash management practices regarding treatment of excess TSA cash	0.90	\$ 595.00	535.50
Linskey, Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Research line of credit / interim liquidity facility precedents with common practices	1.30	\$ 595.00	773.50
Good JR, Clark E	Manager	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Linskey, Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review draft of cash management report focusing on Central Government Liquidity to provide comments	0.60	\$ 595.00	357.00
Linskey, Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review draft of cash management report focusing on TSA to provide comments	0.80	\$ 595.00	476.00
Levy, Sheva R	Partner/Principal	10-Apr-19	T3 - Creditor Mediation Support	Review additional items needed to update paygo costs in fiscal plan mode	1.30	\$ 721.00	937.30
Dougherty, Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Analyze bridge for ADEA in order to prepare communication to N Jaresko (FOMB) regarding how the build in the Fiscal Plan changed over time.	0.80	\$ 445.00	356.00
Dougherty, Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Analyze SIFC target with A Sarmiento (McK) to prepare for discussion with N Jaresko (FOMB).	0.80	\$ 445.00	356.00
Lieberman, Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Review "Pension PayGo Letter 4 10 2019.docx" for FOMB to provide edits	0.90	\$ 245.00	220.50
Dougherty, Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Review and provide feedback on Cardiovascular Center professional services.	0.70	\$ 445.00	311.50
Lieberman, Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Review updated April 2019 tax incentives memo to provide edits	1.40	\$ 245.00	343.00
Lieberman, Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Review certified fiscal plan's pension section (section 16) for PayGo memo	0.60	\$ 245.00	147.00
Tague, Robert	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review draft of cash management disclosure to provide comments/edits	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	10-Apr-19	T3 - Long-Term Projections	Review edited draft of pension paygo letter to identify open items to complete.	0.40	\$ 720.00	288.00
Lieberman, Charles	Staff	10-Apr-19	T3 - Long-Term Projections	Review email correspondence with main points on sports betting, in preparation for call with EY and FOMB	0.60	\$ 245.00	147.00
Alba, Dominique M	Staff	10-Apr-19	T3 - Plan of Adjustment	Review FI documents received from D&P to check relevance of data	0.90	\$ 245.00	220.50
Nichols, Carly	Manager	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60

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For the Period February 1, 2019 through May 31, 2019

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Tague,Robert	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review major cash categories for disclosure statement drafting	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review memo regarding government bank accounts classifications	0.40	\$ 720.00	288.00
Good JR,Clark E	Manager	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Linskey,Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review Commonwealth Bank Account Summary Reports	0.80	\$ 595.00	476.00
Linskey,Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review Commonwealth Component Unit Liquidity Report - February 2015	1.40	\$ 595.00	833.00
Linskey,Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review Commonwealth Fiscal Plan	1.10	\$ 595.00	654.50
Linskey,Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review Commonwealth's previous TRANs offering statements	0.70	\$ 595.00	416.50
Garcia,Francisco R.	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review D&P teamconnect database focusing on agreement to D&P 6/30 report.	2.60	\$ 720.00	1,872.00
Garcia,Francisco R.	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review D&P teamconnect database focusing on availability and completeness of supporting documentation.	1.70	\$ 720.00	1,224.00
Pannell,William Winder Thomas	Partner/Principal	10-Apr-19	T3 - Plan of Adjustment	Review data provided by Duff & Phelps with related follow up.	1.60	\$ 870.00	1,392.00
Villavicencio,Nancy	Staff	10-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for consent letters	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	10-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial instution contact at US Bank for account holders including, Administracion de Vivienda Publica	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	10-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial instution contact at US Bank for account holders including, Autoridad de Edificios Publicos	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	10-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial instution contact at US Bank for account holders including, Autoridad de Energia Electrica	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	10-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for financial instution contact at Vova for account holders including, Universidad de Puerto Rico	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	10-Apr-19	T3 - Plan of Adjustment	Review emails in bankaccounts@promesa.gov for web cash access for financial instituions.	1.40	\$ 245.00	343.00
Linskey,Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review HTA Fiscal Plan for how it will impact Commonwealth liquidity	0.70	\$ 595.00	416.50
Good JR,Clark E	Manager	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Linskey,Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review PREPA Fiscal Plan for how it will impact Commonwealth liquidity	0.80	\$ 595.00	476.00
Garcia,Francisco R.	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review Title III entities focusing on availability and completeness of agency listing.	1.20	\$ 720.00	864.00
Linskey,Michael	Manager	10-Apr-19	T3 - Plan of Adjustment	Review Title III petition for Commonwealth	1.30	\$ 595.00	773.50
Tague,Robert	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review pension system employee contribution cash flows for impact to POA cash management disclosure statement.	0.60	\$ 720.00	432.00
Levy,Sheva R	Partner/Principal	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Tajuddin,Salman Naveed	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review special revenue fund memo prepared by Oneill & Borges	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review TSA description from 2016 Commonwealth report to assist in cash management system draft summary	1.20	\$ 720.00	864.00
Tajuddin,Salman Naveed	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review TSA flow chart to understand cash management operations.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review TSA flow of funds to assist in cash management system draft summary.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review TSA presentation prepared by Conway to assist in cash management system draft summary.	1.40	\$ 720.00	1,008.00
Santambrogio,Juan	Executive Director	10-Apr-19	T3 - Long-Term Projections	Review update on pension paygo calculations based on updated actuarial data to be incorporated in the Fiscal Plan	0.40	\$ 810.00	324.00
Hurtado,Sergio Danilo	Senior	10-Apr-19	T3 - Long-Term Projections	Review utility requests for applicable fiscal plan measures for PRIDCC	1.30	\$ 445.00	578.50
Tajuddin,Salman Naveed	Senior Manager	10-Apr-19	T3 - Plan of Adjustment	Review working capital model draft to provdie edits	0.70	\$ 720.00	504.00
Trang,Quan H	Manager	10-Apr-19	T3 - Plan of Adjustment	Set up export automation and start export process for native documents	2.30	\$ 595.00	1,368.50
Moran-Eserski,Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Source actual PayGo expenses for federal funds for Title III entities using data provided by AAFAP	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Source actual PayGo expenses for the general fund for Title III entities using data provided by AAFAP	0.80	\$ 445.00	356.00
Pannell,William Winder Thomas	Partner/Principal	10-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.10	\$ 435.00	2,653.50
Riggins,Kyle	Senior	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Riggins,Kyle	Senior	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 405.00	891.00

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Chawla,Sonia	Senior	10-Apr-19	T3 - Plan of Adjustment	Update letter to send to Financial Institutions for rollforward procedure requests based on review comments.	1.60	\$ 445.00	712.00
Moran-Eserski,Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Update mapping for annual budgeted PayGo expenses for SRFs to only include Title III entities	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	10-Apr-19	T3 - Plan of Adjustment	Update mapping for annual budgeted PayGo expenses for the general fund to only include Title III entities	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Update one-pager for AACA ahead of meeting with N Jaresko (FOMB) based on comments from S Panagiotakis (EY).	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Update one-pager for Cancer ahead of meeting with N Jaresko (FOMB) based on comments from S Panagiotakis (EY).	1.00	\$ 445.00	445.00
Dougherty,Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Update one-pager for Cardio ahead of meeting with N Jaresko (FOMB) based on comments from S Panagiotakis (EY).	0.80	\$ 445.00	356.00
Dougherty,Ryan Curran	Senior	10-Apr-19	T3 - Long-Term Projections	Update one-pager for SIFC ahead of meeting with N Jaresko (FOMB) based on comments from S Panagiotakis (EY).	0.90	\$ 445.00	400.50
Stricklin,Todd	Senior	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 405.00	648.00
Kane,Collin	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	3.30	\$ 405.00	1,336.50
Hurtado,Sergio Danilo	Senior	11-Apr-19	T3 - Long-Term Projections	Amend one-pager bridge with submission to target differences for deep dive and variance explanations for Disaster	2.60	\$ 445.00	1,157.00
Garcia,Francisco R.	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Analysis of cash account inventory discrepancies as compared to Hacienda/Deloitte data.	1.20	\$ 720.00	864.00
Good JR,Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Analysis of COLA applications in ERS runs	0.30	\$ 519.00	155.70
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for Citibank to determine scope of accounts with available information.	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for Scotiabank to determine scope of accounts with available information.	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Analyze bank accounts in webcash access for Scotiabank Turismo Account reconciliation	1.20	\$ 245.00	294.00
Good JR,Clark E	Manager	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Santambrogio,Juan	Executive Director	11-Apr-19	T3 - Long-Term Projections	Analyze potential changes to fiscal plan based on latest available information	0.90	\$ 810.00	729.00
Chawla,Sonia	Senior	11-Apr-19	T3 - Plan of Adjustment	Analyze supporting documentation for an agency as of 6/30 testing performed by D&P to understand account balances entered into the account database.	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Calculate carryover non-personnel expense to account for the 60 day payment delay for Title III entities from July 2018 to December 2018 for federal funds	2.10	\$ 445.00	934.50
Moran-Eserski,Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Calculate carryover non-personnel expense to account for the 60 day payment delay for Title III entities from July 2018 to December 2018 for the general fund	2.20	\$ 445.00	979.00
Chepenik,Adam Brandon	Partner/Principal	11-Apr-19	T3 - Long-Term Projections	Calculate estimated paygo costs over the long-term	0.60	\$ 870.00	522.00
Stuber,Emily	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Stuber,Emily	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 405.00	324.00
Stuber,Emily	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Garcia,Francisco R.	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Prepare communication for agencies/consultants regarding restrictions memorandum and next meeting.	0.40	\$ 720.00	288.00
Good JR,Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Complete comparison of FP baseline costs to prior FP model at agency leve	1.20	\$ 519.00	622.80
Santambrogio,Juan	Executive Director	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 810.00	972.00
Tague,Robert	Senior Manager	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 720.00	792.00
Santambrogio,Juan	Executive Director	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 810.00	729.00
Tajuddin,Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Continue Review liquidity forecast presentation for FY 2019 by Conway McKenzie.	0.60	\$ 720.00	432.00

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Lieberman, Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Prepare a summary YTD chart for Public Corporations and Municipalities Individual Contributions for PayGo memo	0.70	\$ 245.00	171.50
Chawla, Sonia	Senior	11-Apr-19	T3 - Plan of Adjustment	Discuss project scope with team members in order to determine how to proceed with 6/30 testing.	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Distribute budgeted annual non-personnel expenses for federal funds to each month using historical monthly distribution information	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Distribute budgeted annual non-personnel expenses for SRFs to each month using historical monthly distribution information	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Distribute budgeted annual non-personnel expenses for the general fund to each month using historical monthly distribution information	0.40	\$ 445.00	178.00
Chepenik, Adam Brandon	Partner/Principal	11-Apr-19	T3 - Long-Term Projections	Draft paygo deficiency memo with linkages to fiscal plan estimates	2.90	\$ 870.00	2,523.00
Tajuddin, Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Edit paygo letter regarding delinquent obligations of component units	0.50	\$ 720.00	360.00
Chawla, Sonia	Senior	11-Apr-19	T3 - Plan of Adjustment	Prepare communication for financial institution contacts to summarize scope of procedures for 12/31 and 3/31 testing with request for online access to agency accounts.	2.90	\$ 445.00	1,290.50
Good JR, Clark E	Manager	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Chawla, Sonia	Senior	11-Apr-19	T3 - Plan of Adjustment	Finalize workplan to send to engagement executives based on all feedback received.	0.70	\$ 445.00	311.50
Good JR, Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Amend ERS loads in analysis for FP pension model	0.30	\$ 519.00	155.70
Good JR, Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Edit O2 mortality coding issue in ERS liabilities	1.40	\$ 519.00	726.60
Lieberman, Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Edit Individual Contribution Debt by Entity Report chart for PayGo memo	0.30	\$ 245.00	73.50
Good JR, Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Identify changes in ERS FP baseline costs from FP model	0.40	\$ 519.00	207.60
Good JR, Clark E	Manager	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR, Clark E	Manager	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Alba, Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Identify alternative point of contact for Northern Trust due to current POC no longer employed at firm	0.60	\$ 245.00	147.00
Good JR, Clark E	Manager	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Kane, Collin	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.50	\$ 405.00	1,012.50
Good JR, Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Incorporate new ERS liability results into FP pension model	0.40	\$ 519.00	207.60
Good JR, Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Incorporate new TRS liability results into FP pension model	0.60	\$ 519.00	311.40
Kane, Collin	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Chawla, Sonia	Senior	11-Apr-19	T3 - Plan of Adjustment	Meeting with FOMB personnel to discuss sending emails from Promesa Outlook Account to Financial Institutions for 12/31 and 3/31 account balances.	0.40	\$ 445.00	178.00
Chawla, Sonia	Senior	11-Apr-19	T3 - Plan of Adjustment	Meeting with FOMB personnel to discuss sending emails to additional Financial Institutions for requests to online banking systems	0.40	\$ 445.00	178.00
Panagiotakis, Sofia	Senior Manager	11-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) and S Hurtado (EY) to discuss second set of agency variances between fiscal plan targets and government submission	1.10	\$ 720.00	792.00
Santambrogio, Juan	Executive Director	11-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) and S Hurtado (EY) to discuss second set of agency variances between fiscal plan targets and government submission	1.10	\$ 810.00	891.00
Burr, Jeremy	Senior	11-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) and S Hurtado (EY) to discuss second set of agency variances between fiscal plan targets and government submission	1.10	\$ 445.00	489.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Hurtado,Sergio Danilo	Senior	11-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) and S Hurtado (EY) to discuss second set of agency variances between fiscal plan targets and government submission	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	11-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) and S Hurtado (EY) to discuss second set of agency variances between fiscal plan targets and government submission	1.10	\$ 445.00	489.50
Chepenik,Adam Brandon	Partner/Principal	11-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (Mckinsey), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) and S Hurtado (EY) to discuss second set of agency variances between fiscal plan targets and government submission	1.10	\$ 870.00	957.00
Panagiotakis,Sofia	Senior Manager	11-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss remaining analyses needed for the agency variance review	0.60	\$ 720.00	432.00
Burr,Jeremy	Senior	11-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss remaining analyses needed for the agency variance review	0.60	\$ 445.00	267.00
Tajuddin,Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Participate in conference call with T. Ahlberg (Conway), J. Moran-Eserski (EY), S. Tajuddin (EY), M. Linskey (EY), and R. Tague (EY) to discuss cash and liquidity forecasting	0.70	\$ 720.00	504.00
Linskey,Michael	Manager	11-Apr-19	T3 - Plan of Adjustment	Participate in conference call with T. Ahlberg (Conway), J. Moran-Eserski (EY), S. Tajuddin (EY), M. Linskey (EY), and R. Tague (EY) to discuss cash and liquidity forecasting	0.70	\$ 595.00	416.50
Moran-Eserski,Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Participate in conference call with T. Ahlberg (Conway), J. Moran-Eserski (EY), S. Tajuddin (EY), M. Linskey (EY), and R. Tague (EY) to discuss cash and liquidity forecasting	0.70	\$ 445.00	311.50
Tague,Robert	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Participate in conference call with T. Ahlberg (Conway), J. Moran-Eserski (EY), S. Tajuddin (EY), M. Linskey (EY), and R. Tague (EY) to discuss cash and liquidity forecasting	0.70	\$ 720.00	504.00
Burr,Jeremy	Senior	11-Apr-19	T3 - Long-Term Projections	Participate in conversation with E Roberts (Mck), R Rivera (Mck) to discuss title III fees in Hacienda and FOMB expenses	0.20	\$ 445.00	89.00
Burr,Jeremy	Senior	11-Apr-19	T3 - Long-Term Projections	Participate in conversation with R Rivera (Mck) to discuss SRF updates in the fiscal plan based on new information provided by OMB	0.30	\$ 445.00	133.50
Lieberman,Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Participate in meeting regarding the total calculation of tax credits in July 2018 tax incentives memo, in order to update April 2019 tax incentives memo	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Perform BDE Turismo analysis on reconciliation of accounts	1.10	\$ 245.00	269.50
Trang,Quan H	Manager	11-Apr-19	T3 - Plan of Adjustment	Perform review on loaded TeamConnect documents on Relativity	1.60	\$ 595.00	952.00
Burr,Jeremy	Senior	11-Apr-19	T3 - Long-Term Projections	Revise the PayGo outstanding debt letter based on feedback from the EY team to be sent to the Government	1.20	\$ 445.00	534.00
Lieberman,Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Review the total calculation of tax credits in July 2018 tax incentives memo, in order to update April 2019 tax incentives memo	0.40	\$ 245.00	98.00
Tajuddin,Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Prepare questions and topics for call with Conway McKenzie relating to cash and liquidity forecasting	1.30	\$ 720.00	936.00
Chepenik,Adam Brandon	Partner/Principal	11-Apr-19	T3 - Long-Term Projections	Research estimates on paygo liability	1.80	\$ 870.00	1,566.00
Lieberman,Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Review AAFAF's PayGo and Individual Contribution Debt by Entity Report from Feb. 28, 2019 to incorporate in PayGo memo	0.40	\$ 245.00	98.00
Dougherty,Ryan Curran	Senior	11-Apr-19	T3 - Long-Term Projections	Review and analyze DTOP opex variance to FOMB target	0.40	\$ 445.00	178.00
Villavicencio,Nancy	Staff	11-Apr-19	T3 - Plan of Adjustment	Review draft of spanish email to be sent to financial institutions for roll forward procedures	1.20	\$ 245.00	294.00
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Revise Spanish version of RFI letter to be sent to banks	0.70	\$ 245.00	171.50
Sacks,Justin	Manager	11-Apr-19	T3 - Plan of Adjustment	Review D&P supporting documentation received against data within MDB	1.60	\$ 595.00	952.00
Lieberman,Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Review email response from O'Neill and Borges regarding tax incentives amendments	1.10	\$ 245.00	269.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Citibank to identify relevance of documentation	0.80	\$ 245.00	196.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for COFINA to identify relevance of documentation	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Consultiva Internacional to identify relevance of documentation	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for First Bank to identify relevance of documentation	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Invesco to identify relevance of documentation	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Northern Trust to identify relevance of documentation	0.50	\$ 245.00	122.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Oriental Bank to identify relevance of documentation	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Popular Securities to identify relevance of documentation	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for PR Government Investment Trust Fund to identify relevance of documentation	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Santander to identify relevance of documentation	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Scotiabank to identify relevance of documentation	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Treasury to identify relevance of documentation	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for UMB to identify relevance of documentation	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for US Bank to identify relevance of documentation	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	11-Apr-19	T3 - Plan of Adjustment	Review FI information received for Voya to identify relevance of documentation	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Review file "6 PayGo Report.xlsx" in preperation for PayGo memc	0.80	\$ 245.00	196.00
Nichols,Carly	Manager	11-Apr-19	T3 - Long-Term Projections	Review impact of new census data programming updates on TRS paygo with accrued benefits to Promesa date	0.80	\$ 519.00	415.20
Nichols,Carly	Manager	11-Apr-19	T3 - Long-Term Projections	Review impact of new census data programming updates on TRS paygo with fiscal plan cut (indexing)	1.70	\$ 519.00	882.30
Nichols,Carly	Manager	11-Apr-19	T3 - Long-Term Projections	Review impact of new census data programming updates on TRS paygo with freeze	1.70	\$ 519.00	882.30
Nichols,Carly	Manager	11-Apr-19	T3 - Long-Term Projections	Review impact of new census data programming updates on TRS paygo with VTP participants	0.80	\$ 519.00	415.20
Tague,Robert	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Review latest turn of draft cash system write up for disclosure statement in order to provide comments/edits.	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Review liquidity forecast presentation from Conway McKenzie	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Review notes from Proskauer meeting on cash analysis needs	0.30	\$ 720.00	216.00
Villavicencio,Nancy	Staff	11-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Electric Power Authority	1.60	\$ 245.00	392.00
Pannell,William Winder Thomas	Partner/Principal	11-Apr-19	T3 - Plan of Adjustment	Review account holder and financial institution data to understand variances from June 30 reported balances.	2.70	\$ 870.00	2,349.00
Villavicencio,Nancy	Staff	11-Apr-19	T3 - Plan of Adjustment	Review BDE statement for Compania de Turismo to verify final balance which should include balance of investment	0.40	\$ 245.00	98.00
Linskey,Michael	Manager	11-Apr-19	T3 - Plan of Adjustment	Review Commonwealth Operating Report for working capital use	1.10	\$ 595.00	654.50
Pannell,William Winder Thomas	Partner/Principal	11-Apr-19	T3 - Plan of Adjustment	Review correspondence for financial institutions related to the provision of account balances at 12/31/18 and 3/31/19	0.90	\$ 870.00	783.00
Garcia,Francisco R.	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Review D&P teamconnect database focusing on agreement to D&P 6/30 report.	2.10	\$ 720.00	1,512.00
Linskey,Michael	Manager	11-Apr-19	T3 - Plan of Adjustment	Review HTA Fiscal Plan for how it will impact Commonwealth cash pooling cash management efforts	1.30	\$ 595.00	773.50
Linskey,Michael	Manager	11-Apr-19	T3 - Plan of Adjustment	Review PREPA Fiscal Plan for how it will impact Commonwealth cash pooling cash management efforts	1.70	\$ 595.00	1,011.50
Tajuddin,Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Review the 2016 financial and operating report for Puerto Rico.	0.80	\$ 720.00	576.00
Tajuddin,Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Review the AAFAP March 2019 fiscal plan.	1.30	\$ 720.00	936.00
Tajuddin,Salman Naveed	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Review the IFAT report (Duff & Phelps, 2019).	0.70	\$ 720.00	504.00

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Nichols, Carly	Manager	11-Apr-19	T3 - Long-Term Projections	Review overall impact of new TRS census data compared to previous fiscal plan	1.40	\$ 519.00	726.60
Tague, Robert	Senior Manager	11-Apr-19	T3 - Long-Term Projections	Review pension paygo letter requested by FOMB in order to provide comments to team.	0.40	\$ 720.00	288.00
Levy, Sheva R	Partner/Principal	11-Apr-19	T3 - Creditor Mediation Support	Review preliminary results from updated 7/1/16 Milliman data flowing through into FP model	2.30	\$ 721.00	1,658.30
Good JR, Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Review prior deliverables for consistencies with updated pension FP model	0.60	\$ 519.00	311.40
Santambrogio, Juan	Executive Director	11-Apr-19	T3 - Long-Term Projections	Review proposed terms of draft MOU between ERS and Hacienda regarding professional fees	0.60	\$ 810.00	486.00
Tague, Robert	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Review sources of revenue writeup to incorporate into disclosure statement	0.60	\$ 720.00	432.00
Stuber, Emily	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Trang, Quan H	Manager	11-Apr-19	T3 - Plan of Adjustment	Prepare coding for Relativity workspace for loading native document	1.30	\$ 595.00	773.50
Lieberman, Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Review data from AAFAF's PayGo published Feb. 28, 2019 on individual contribution summary	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Analyze Public Corporations and Municipalities Individual Contribution data form "6 PayGo Report.xlsx" for Pay Go memc	0.40	\$ 245.00	98.00
Trang, Quan H	Manager	11-Apr-19	T3 - Plan of Adjustment	Prepare TeamConnect native documents for loading onto Relativity workspace	1.40	\$ 595.00	833.00
Zorrilla, Nelly E	Senior	11-Apr-19	T3 - Plan of Adjustment	Prepare email draft of letter to send to FI's for purposes of confirming account balances.	1.40	\$ 445.00	623.00
Zorrilla, Nelly E	Senior	11-Apr-19	T3 - Plan of Adjustment	Revise email draft of letter to send to FI's for purposes of confirming account balances based on comments.	1.30	\$ 445.00	578.50
Lieberman, Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Review Individual Contribution Debt by Entity Report chart for PayGo memc	0.10	\$ 245.00	24.50
Garcia, Francisco R.	Senior Manager	11-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY.	5.30	\$ 360.00	1,908.00
Tajuddin, Salman Naveed	Senior Manager	11-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	1.50	\$ 360.00	540.00
Riggins, Kyle	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 405.00	1,174.50
Riggins, Kyle	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 405.00	1,053.00
Good JR, Clark E	Manager	11-Apr-19	T3 - Long-Term Projections	Update Fiscal Plan analysis to incorporate FY19/FY20 budget numbers	1.70	\$ 519.00	882.30
Kane, Collin	Senior	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Moran-Eserski, Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Update mapping for annual budgeted non-personnel expenses for federal funds to only include Title III entities	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Update mapping for annual budgeted non-personnel expenses for SRFs to only include Title III entities	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	11-Apr-19	T3 - Plan of Adjustment	Update mapping for annual budgeted non-personnel expenses for the general fund to only include Title III entities	0.90	\$ 445.00	400.50
Lieberman, Charles	Staff	11-Apr-19	T3 - Long-Term Projections	Update notes on working capital best practices based on internal conversations	0.90	\$ 245.00	220.50
Garcia, Francisco R.	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Update workplan and testing template for restrictions memorandum	0.70	\$ 720.00	504.00
Good JR, Clark E	Manager	11-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 519.00	934.20
Sacks, Justin	Manager	11-Apr-19	T3 - Plan of Adjustment	Working session with J. Sacks (EY), S. Chawla (EY) and N. Villavicencio (EY) to review and reconcile supporting documentation received by D&P related to Compania de Turismo for purposes of verifying the D&P 6/30/18 reported balances.	1.20	\$ 595.00	714.00
Chawla, Sonia	Senior	11-Apr-19	T3 - Plan of Adjustment	Working session with J. Sacks (EY), S. Chawla (EY) and N. Villavicencio (EY) to review and reconcile supporting documentation received by D&P related to Compania de Turismo for purposes of verifying the D&P 6/30/18 reported balances.	1.20	\$ 445.00	534.00
Villavicencio, Nancy	Staff	11-Apr-19	T3 - Plan of Adjustment	Working session with J. Sacks (EY), S. Chawla (EY) and N. Villavicencio (EY) to review and reconcile supporting documentation received by D&P related to Compania de Turismo for purposes of verifying the D&P 6/30/18 reported balances.	1.20	\$ 245.00	294.00
Garcia, Francisco R.	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Working session with L. Olazabal (FOMB) to update "@promesa.com" access rights and distribution list	0.40	\$ 720.00	288.00
Sacks, Justin	Manager	11-Apr-19	T3 - Plan of Adjustment	Working session with P. Garcia (EY), J. Sacks (EY) and Deloitte to discuss and reconcile cash account inventory discrepancies	0.80	\$ 595.00	476.00

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Garcia, Francisco R.	Senior Manager	11-Apr-19	T3 - Plan of Adjustment	Working session with P. Garcia (EY), J. Sacks (EY) and Deloitte to discuss and reconcile cash account inventory discrepancies	0.80	\$ 720.00	576.00
Moran-Eserski, Javier	Senior	12-Apr-19	T3 - Plan of Adjustment	Adjust monthly distribution calculations for the annual non-personnel budget for federal funds to account for current year disbursements payment schedule	1.90	\$ 445.00	845.50
Moran-Eserski, Javier	Senior	12-Apr-19	T3 - Plan of Adjustment	Adjust monthly distribution calculations for the annual non-personnel budget for general fund to account for current year disbursements payment schedule	2.10	\$ 445.00	934.50
Moran-Eserski, Javier	Senior	12-Apr-19	T3 - Plan of Adjustment	Adjust monthly distribution calculations for the annual non-personnel budget for SRFs to account for current year disbursements payment schedule	1.90	\$ 445.00	845.50
Pannell, William Winder Thomas	Partner/Principal	12-Apr-19	T3 - Plan of Adjustment	Analyze bank account restrictions	1.10	\$ 870.00	957.00
Pannell, William Winder Thomas	Partner/Principal	12-Apr-19	T3 - Plan of Adjustment	Analyze bank account rollover status with related reporting.	1.30	\$ 870.00	1,131.00
Garcia, Francisco R.	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Analyze cash account inventory discrepancies as compared to D&P data	1.60	\$ 720.00	1,152.00
Alba, Dominique M	Staff	12-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for Banco Popular to determine scope of accounts with available information.	0.80	\$ 245.00	196.00
Alba, Dominique M	Staff	12-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for Citibank to determine scope of accounts with available information.	1.20	\$ 245.00	294.00
Chepenik, Adam Brandon	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Analyze data on municipal paygo obligation delinquency potential impact on fiscal plan estimates.	2.40	\$ 870.00	2,088.00
Alba, Dominique M	Staff	12-Apr-19	T3 - Plan of Adjustment	Analyze duplicates in Scotiabank listing	0.80	\$ 245.00	196.00
Stuber, Emily	Senior	12-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.00	\$ 405.00	405.00
Santambrogio, Juan	Executive Director	12-Apr-19	T3 - Long-Term Projections	Analyze pension paygo information provided by ERS for FY18, FY19 and FY20	0.80	\$ 810.00	648.00
Good JR, Clark E	Manager	12-Apr-19	T3 - Long-Term Projections	Analyze categorization of pension costs based on status in the fiscal plan numbers	0.70	\$ 519.00	363.30
Moran-Eserski, Javier	Senior	12-Apr-19	T3 - Plan of Adjustment	Calculate carryover non-personnel expense to account for the 60 day payment delay for Title III entities from July 2018 to December 2018 for SRFs	2.20	\$ 445.00	979.00
Kane, Collin	Senior	12-Apr-19	T3 - Creditor Mediation Support	REDACTED	3.40	\$ 405.00	1,377.00
Kane, Collin	Senior	12-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.60	\$ 405.00	1,053.00
Good JR, Clark E	Manager	12-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Levy, Sheva R	Partner/Principal	12-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Garcia, Francisco R.	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Draft bank account analysis update to share with FOMB and Counsel.	0.80	\$ 720.00	576.00
Chepenik, Adam Brandon	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Draft memo for S. Negron (FOMB) review on paygo delinquencies with potential offsets.	1.90	\$ 870.00	1,653.00
Garcia, Francisco R.	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Draft summary of restrictions memorandum for testing purposes	0.60	\$ 720.00	432.00
Tajuddin, Salman Naveed	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Edit cash management memo.	0.70	\$ 720.00	504.00
Chawla, Sonia	Senior	12-Apr-19	T3 - Plan of Adjustment	Prepare status update for financial institutions contacts to request online access to agency accounts.	0.60	\$ 445.00	267.00
Alba, Dominique M	Staff	12-Apr-19	T3 - Plan of Adjustment	Identify Financial Institution contacts at Northern Trust to obtain December 2018 and March 2019 numbers	0.60	\$ 245.00	147.00
Alba, Dominique M	Staff	12-Apr-19	T3 - Plan of Adjustment	Identify Financial Institution contacts at Northern Trust to obtain December 2018 and March 2019 numbers	1.10	\$ 245.00	269.50
Alba, Dominique M	Staff	12-Apr-19	T3 - Plan of Adjustment	Analyze which agencies Scotiabank provided us with web access	0.40	\$ 245.00	98.00
Good JR, Clark E	Manager	12-Apr-19	T3 - Long-Term Projections	Update paygo costs in FP based on feedback from review	0.30	\$ 519.00	155.70
Burr, Jeremy	Senior	12-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), S Levy (EY), and J Burr (EY) regarding 2019 and 2020 budgets and the impact in the pension FP results	0.30	\$ 445.00	133.50
Good JR, Clark E	Manager	12-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), S Levy (EY), and J Burr (EY) regarding 2019 and 2020 budgets and the impact in the pension FP results	0.30	\$ 519.00	155.70
Levy, Sheva R	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Participate in call with C Good (EY), S Levy (EY), and J Burr (EY) regarding 2019 and 2020 budgets and the impact in the pension FP results	0.30	\$ 721.00	216.30

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Burr,Jeremy	Senior	12-Apr-19	T3 - Long-Term Projections	Participate in call with C Triado (ERS), M Lopez (FOMB), A Chepenik (EY), and J Burr (EY) to discuss outstanding PayGo obligations and variances between the OMB FY20 budget submission and the ERS files	0.90	\$ 445.00	400.50
Chepenik,Adam Brandon	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Participate in call with C Triado (ERS), M Lopez (FOMB), A Chepenik (EY), and J Burr (EY) to discuss outstanding PayGo obligations and variances between the OMB FY20 budget submission and the ERS files	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Participate in call with C. Tirado (ERS), A. Chepenik (EY), M. Lopez (FOMB), C. Lieberman (EY) to discuss paygo debts and forecast for resolution	0.80	\$ 870.00	696.00
Lieberman,Charles	Staff	12-Apr-19	T3 - Long-Term Projections	Participate in call with C. Tirado (ERS), A. Chepenik (EY), M. Lopez (FOMB), C. Lieberman (EY) to discuss paygo debts and forecast for resolution	0.80	\$ 245.00	196.00
Panagiotakis,Sofia	Senior Manager	12-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), A. Frassica (McKinsey), and S. O'Rourke (McKinsey) to discuss the plan to complete the Fiscal Plan and budget and deliverables for the upcoming week.	0.60	\$ 720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss budget to fiscal plan mapping analysis.	0.30	\$ 870.00	261.00
Malhotra,Gaurav	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss budget to fiscal plan mapping analysis.	0.30	\$ 870.00	261.00
Santambrogio,Juan	Executive Director	12-Apr-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), S Levy (EY), J Santambrogio (EY) and C Good (EY) to discuss status of pension update to FP and outstanding questions related to associated costs	0.60	\$ 810.00	486.00
Burr,Jeremy	Senior	12-Apr-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), S Levy (EY), J Santambrogio (EY) and C Good (EY) to discuss status of pension update to FP and outstanding questions related to associated costs	0.60	\$ 445.00	267.00
Good JR,Clark E	Manager	12-Apr-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), S Levy (EY), J Santambrogio (EY) and C Good (EY) to discuss status of pension update to FP and outstanding questions related to associated costs	0.60	\$ 519.00	311.40
Levy,Sheva R	Partner/Principal	12-Apr-19	T3 - Creditor Mediation Support	Participate in call with J Burr (EY), S Levy (EY), J Santambrogio (EY) and C Good (EY) to discuss status of pension update to FP and outstanding questions related to associated costs	0.60	\$ 721.00	432.60
Chepenik,Adam Brandon	Partner/Principal	12-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 870.00	174.00
Panagiotakis,Sofia	Senior Manager	12-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) A Frassica (McKinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss third set of agency variances between fiscal plan targets and government submission	1.20	\$ 720.00	864.00
Santambrogio,Juan	Executive Director	12-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) A Frassica (McKinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss third set of agency variances between fiscal plan targets and government submission	1.20	\$ 810.00	972.00
Burr,Jeremy	Senior	12-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) A Frassica (McKinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss third set of agency variances between fiscal plan targets and government submission	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	12-Apr-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB), S Negron (FOMB), G Maldonado (FOMB), J Davis (McKinsey), S O'Rourke (McKinsey) A Frassica (McKinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) to discuss third set of agency variances between fiscal plan targets and government submission	1.20	\$ 445.00	534.00
Chepenik,Adam Brandon	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB) J. Davis (McKinsey), S. O'Rourke (McKinsey), A. Frassica (McKinsey), S. Panagiotakis (EY), J. Burr, (EY), A. Chepenik (EY), R. Doherty (EY), J. Santambrogio (EY) to discuss third set of agency variances between fiscal plan targets and government submission	1.20	\$ 870.00	1,044.00
Good JR,Clark E	Manager	12-Apr-19	T3 - Long-Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss development of social security costs for April FP	0.40	\$ 519.00	207.60

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Levy,Sheva R	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Participate in call with S Levy (EY) and C Good (EY) to discuss development of social security costs for April FF	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	12-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Chepenik,Adam Brandon	Partner/Principal	12-Apr-19	T3 - Plan of Adjustment	Participate in conference call with M. Zerjal (Proskauer), E. Trigo (Oneil), A. Chepenik (EY), and S. Tajuddin (EY) to discuss cash management memo analysis and edits that should be incorporated.	0.90	\$ 870.00	783.00
Tajuddin,Salman Naveed	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Participate in conference call with M. Zerjal (Proskauer), E. Trigo (Oneil), A. Chepenik (EY), and S. Tajuddin (EY) to discuss cash management memo analysis and edits that should be incorporated.	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	12-Apr-19	T3 - Long-Term Projections	Participate in follow up discussion with S Negron (FOMB), G Maldonado (FOMB), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss additional analysis and feedback from N Jaresko (FOMB) discussion.	0.90	\$ 720.00	648.00
Santambrogio,Juan	Executive Director	12-Apr-19	T3 - Long-Term Projections	Participate in follow up discussion with S Negron (FOMB), G Maldonado (FOMB), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss additional analysis and feedback from N Jaresko (FOMB) discussion.	0.90	\$ 810.00	729.00
Burr,Jeremy	Senior	12-Apr-19	T3 - Long-Term Projections	Participate in follow up discussion with S Negron (FOMB), G Maldonado (FOMB), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Doherty (EY), J Santambrogio (EY) to discuss additional analysis and feedback from N Jaresko (FOMB) discussion.	0.90	\$ 445.00	400.50
Dougherty,Ryan Curran	Senior	12-Apr-19	T3 - Long-Term Projections	Participate in follow up discussion with S Negron (FOMB), G Maldonado (FOMB), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) to discuss additional analysis and feedback from N Jaresko (FOMB) discussion.	0.90	\$ 445.00	400.50
Chepenik,Adam Brandon	Partner/Principal	12-Apr-19	T3 - Long-Term Projections	Participate in follow up discussion with S Negron (FOMB), G Maldonado (FOMB), S O'Rourke (Mckinsey) A Frassica (Mckinsey), S Panagiotakis (EY), J Burr (EY), A Chepenik (EY), R Dougherty (EY), J Santambrogio (EY) to discuss additional analysis and feedback from N Jaresko (FOMB) discussion.	0.90	\$ 870.00	783.00
Lieberman,Charles	Staff	12-Apr-19	T3 - Long-Term Projections	Review PayGo payments memo to add edits	0.90	\$ 245.00	220.50
Tajuddin,Salman Naveed	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and C.Lieberman(EY) to discuss cash management memo for PREPA	0.20	\$ 720.00	144.00
Lieberman,Charles	Staff	12-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and C.Lieberman(EY) to discuss cash management memo for PREPA	0.20	\$ 245.00	49.00
Tajuddin,Salman Naveed	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Participate in call with J. Levy (Deloitte) to discuss bank account consolidation.	0.60	\$ 720.00	432.00
Lieberman,Charles	Staff	12-Apr-19	T3 - Plan of Adjustment	Prepare preliminary research on PREPA for cash management memc	0.90	\$ 245.00	220.50
Trang,Quan H	Manager	12-Apr-19	T3 - Plan of Adjustment	Prepare coding layout for Relativity workspace for purposes of testing the bank accounts.	2.30	\$ 595.00	1,368.50
Lieberman,Charles	Staff	12-Apr-19	T3 - Long-Term Projections	Review tax incentives gross up for meeting with FOMB	0.60	\$ 245.00	147.00
Tajuddin,Salman Naveed	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Prepare questions on cash to send to Conway Mckenzie.	0.60	\$ 720.00	432.00
Burr,Jeremy	Senior	12-Apr-19	T3 - Long-Term Projections	Prepare summary of ERS obligations for the FY19 budget in order to support the pension modeling in the forthcoming fiscal plan	0.40	\$ 445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	12-Apr-19	T3 - Plan of Adjustment	Research fiscal plan gross up estimates to account for tax incentive caps in response to N. Jaresko (FOMB) request.	1.10	\$ 870.00	957.00
Tague,Robert	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Review draft cash management summary sent to Proskauer for review	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Review draft sources of revenues summary sent to Proskauer for review	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Review follow up questions from call on cash with Conway	0.20	\$ 720.00	144.00
Alba,Dominique M	Staff	12-Apr-19	T3 - Plan of Adjustment	Review list of agencies within Scotiabank web access	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	12-Apr-19	T3 - Long-Term Projections	Review notes from meeting regarding prior year tax grant analysis in order to update tax incentives memo	0.70	\$ 245.00	171.50

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Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Bureau of the Police for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Fine Arts Center Corporation for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Highway and Transportation Authority for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Institutional Trust of the National Guard of Puerto Rico for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Public Buildings Authority for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Puerto Rico Electric Power Authority Retirement System (PREPA Retirement System) for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for account holders including Puerto Rico Sales Tax Financing Corporation (COFINA) for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Plan of Adjustment	Review 6/30/2019 statements for Voya Bank for cash and investments balance	0.30	\$ 245.00	73.50
Garcia,Francisco R.	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Review restrictions memorandum.	1.10	\$ 720.00	792.00
Santambrogio,Juan	Executive Director	12-Apr-19	T3 - Long-Term Projections	Review presentation on latest projections of SRF revenues and expenditures to be included in Fiscal Plan	0.70	\$ 810.00	567.00
Tague,Robert	Senior Manager	12-Apr-19	T3 - Long-Term Projections	Review summary of paygo vs transfer analysis as of April 2019	0.30	\$ 720.00	216.00
Burr,Jeremy	Senior	12-Apr-19	T3 - Long-Term Projections	Review the updated SRF analysis of the available surplus and provide feedback to support revisions	0.80	\$ 445.00	356.00
Panagiotakis,Sofia	Senior Manager	12-Apr-19	T3 - Long-Term Projections	Review updated SRF surplus deck prepared by Mckinsey to provide comments.	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	12-Apr-19	T3 - Plan of Adjustment	Review weekly bank account workstream update.	0.20	\$ 720.00	144.00
Sacks,Justin	Manager	12-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 297.50	1,993.25
Zorrilla,Nelly E	Senior	12-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.80	\$ 222.50	1,513.00
Chawla,Sonia	Senior	12-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.90	\$ 222.50	1,535.25
Pannell,William Winder Thomas	Partner/Principal	12-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.10	\$ 435.00	2,653.50
Villavicencio,Nancy	Staff	12-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel time from San Juan, PR to New York, NY	6.30	\$ 122.50	771.75
Kane,Collin	Senior	12-Apr-19	T3 - Long-Term Projections	Update the baseline paygo costs to add in new entrants for comparison to Milliman cash flows.	1.90	\$ 405.00	769.50
Chepenik,Adam Brandon	Partner/Principal	14-Apr-19	T3 - Long-Term Projections	Comment on follow up questions from N. Jaresko (FOMB) on treatment of CDBG-DR forecasted amounts.	0.30	\$ 870.00	261.00
Dougherty,Ryan Curran	Senior	14-Apr-19	T3 - Long-Term Projections	Participate in discussion with J Garcia (FOMB) to discuss PREPA/PRASA past due information.	0.30	\$ 445.00	133.50
Chepenik,Adam Brandon	Partner/Principal	14-Apr-19	T3 - Long-Term Projections	Prepare analysis on gross up estimates for N. Jaresko (FOMB) consideration	0.70	\$ 870.00	609.00
Dougherty,Ryan Curran	Senior	14-Apr-19	T3 - Long-Term Projections	Prepare draft one-pager for Tourism based on updated OMB submission.	0.90	\$ 445.00	400.50
Chepenik,Adam Brandon	Partner/Principal	14-Apr-19	T3 - Long-Term Projections	Research gross up provisions to have gross fiscal plan forecasting methodology.	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	14-Apr-19	T3 - Plan of Adjustment	Review and comment on estimated fiscal plan and budget deadlines.	0.40	\$ 870.00	348.00
Burr,Jeremy	Senior	14-Apr-19	T3 - Long-Term Projections	Review and edit the follow-up email to DDEC and PRIDCO regarding consolidation savings and associated costs	0.20	\$ 445.00	89.00
Tajuddin,Salman Naveed	Senior Manager	14-Apr-19	T3 - Long-Term Projections	Review letter from Executive Director Natalie Jaresko regarding joint resolutions of the government.	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	14-Apr-19	T3 - Long-Term Projections	Revise 1-pager on Education and Police to include the additional information provided.	0.70	\$ 720.00	504.00
Panagiotakis,Sofia	Senior Manager	14-Apr-19	T3 - Long-Term Projections	Revise 1-pager on Tourism	0.30	\$ 720.00	216.00
Lieberman,Charles	Staff	14-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.40	\$ 122.50	784.00
Chepenik,Adam Brandon	Partner/Principal	14-Apr-19	T3 - Long-Term Projections	Update PayGo information forecast for N. Jaresko (FOMB).	0.90	\$ 870.00	783.00
Good JR,Clark E	Manager	15-Apr-19	T3 - Long-Term Projections	Allocate out costs in new FP by system with status	2.30	\$ 519.00	1,193.70

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Chawla,Sonia	Senior	15-Apr-19	T3 - Plan of Adjustment	Analyze account inventory and model tracker of accounts listing by financial institution, number of agencies, and number of accounts.	2.70	\$ 445.00	1,201.50
Alba,Dominique M	Staff	15-Apr-19	T3 - Plan of Adjustment	Prepare summary analysis of agencies and accounts we have online access to	0.80	\$ 245.00	196.00
Garcia,Francisco R.	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Analyze EY's bank account analysis workpapers as of 4/14/2019	1.30	\$ 720.00	936.00
Santambrogio,Juan	Executive Director	15-Apr-19	T3 - Long-Term Projections	Analyze updated pension paygo projections to be included in May Fiscal Plan	1.10	\$ 810.00	891.00
Alba,Dominique M	Staff	15-Apr-19	T3 - Plan of Adjustment	Analyze which Citibank accounts we don't have online access to	1.30	\$ 245.00	318.50
Good JR,Clark E	Manager	15-Apr-19	T3 - Long-Term Projections	Calculate bridge measurements between prior fiscal plan and May pension FP results to reconcile differences	1.70	\$ 519.00	882.30
Moran-Eserski,Javier	Senior	15-Apr-19	T3 - Plan of Adjustment	Calculate the monthly federal fund housing vendor disbursement using historical information provided by AAFAF	1.60	\$ 445.00	712.00
Moran-Eserski,Javier	Senior	15-Apr-19	T3 - Plan of Adjustment	Calculate the monthly general fund seasonality for vendor disbursements held under OMB Custody using historical information provided by AAFAI	2.10	\$ 445.00	934.50
Alba,Dominique M	Staff	15-Apr-19	T3 - Plan of Adjustment	Confirm which Citibank online accounts we have access to	1.30	\$ 245.00	318.50
Chawla,Sonia	Senior	15-Apr-19	T3 - Plan of Adjustment	Contact financial institutions (BNY) to request access to online banking systems.	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	15-Apr-19	T3 - Plan of Adjustment	Contact financial institutions (Santander) to request access to online banking systems.	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	15-Apr-19	T3 - Plan of Adjustment	Contact financial institutions (Northern Trust) to request access to online banking systems.	0.40	\$ 445.00	178.00
Stricklin,Todd	Senior	15-Apr-19	T3 - Long-Term Projections	Prepare FICA replacement plan minimum benefit model for ERS system 2000 participants to test compliance	1.60	\$ 405.00	648.00
Alba,Dominique M	Staff	15-Apr-19	T3 - Plan of Adjustment	Review Citibank bank statements 12/31/18.	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	15-Apr-19	T3 - Plan of Adjustment	Review Citibank bank statements 3/31/19.	0.50	\$ 245.00	122.50
Stricklin,Todd	Senior	15-Apr-19	T3 - Long-Term Projections	Draft FICA replacement plan minimum benefit analysis summary pursuant to testing system compliance	0.90	\$ 405.00	364.50
Trang,Quan H	Manager	15-Apr-19	T3 - Plan of Adjustment	Review additional TeamConnect documents to prepare for Relativity database.	1.40	\$ 595.00	833.00
Chepenik,Adam Brandon	Partner/Principal	15-Apr-19	T3 - Long-Term Projections	Participate in call with J El Koury (FOMB), E Trigo (O'Neill), and JC Garcia (FOMB).	0.40	\$ 870.00	348.00
Panagiotakis,Sofia	Senior Manager	15-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY), R Dougherty (EY), McKinsey, FOMB to discuss agency consolidation and review Tourism	0.60	\$ 720.00	432.00
Dougherty,Ryan Curran	Senior	15-Apr-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY), R Dougherty (EY), McKinsey, FOMB to discuss agency consolidation and review Tourism	0.60	\$ 445.00	267.00
Burr,Jeremy	Senior	15-Apr-19	T3 - Long-Term Projections	Participate in discussion with A Samiento (Mck) and R Riviera (Mck) regarding title III fees and the current estimate to be utilized in the forthcoming FP	0.20	\$ 445.00	89.00
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Long-Term Projections	Participate in meeting with A. Chepenik (EY) and S. Tajuddin to discuss tax expenditure budgeting analysis for N. Jaresko.	0.30	\$ 720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	15-Apr-19	T3 - Long-Term Projections	Participate in meeting with A. Chepenik (EY) and S. Tajuddin to discuss tax expenditure budgeting analysis for N. Jaresko.	0.30	\$ 870.00	261.00
Garcia,Francisco R.	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with E. Trigo (O&B), P. Ramirez (O&B), T. Pannell (EY), P. Garcia (EY) to discuss bank account restrictions memo and potential testing next steps.	0.80	\$ 720.00	576.00
Pannell,William Winder Thomas	Partner/Principal	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with E. Trigo (O&B), P. Ramirez (O&B), T. Pannell (EY), P. Garcia (EY) to discuss bank account restrictions memo and potential testing next steps.	0.80	\$ 870.00	696.00
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with M. Linskey (EY) and S. Tajuddin (EY) to discuss minimum cash and cash flow analysis	0.50	\$ 720.00	360.00
Linskey,Michael	Manager	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with M. Linskey (EY) and S. Tajuddin (EY) to discuss minimum cash and cash flow analysis	0.50	\$ 595.00	297.50
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY) and A. Chepenik (EY) to discuss minimum cash and cash flow analysis as part of disclosure statement	0.30	\$ 720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY) and A. Chepenik (EY) to discuss minimum cash and cash flow analysis as part of disclosure statement	0.30	\$ 870.00	261.00
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY) and A. Chepenik (EY) to discuss tax forecasting gross up analysis in fiscal plan for N. Jaresko (FOMB) consideration	0.30	\$ 720.00	216.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY) and A. Chepenik (EY) to discuss tax forecasting gross up analysis in fiscal plan for N. Jaresko (FOMB) consideration	0.30	\$ 870.00	261.00
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and C. Lieberman(EY) to review potential documents for background info on PREPA cash operations.	0.50	\$ 720.00	360.00
Lieberman,Charles	Staff	15-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and C. Lieberman(EY) to review potential documents for background info on PREPA cash operations.	0.50	\$ 245.00	122.50
Chepenik,Adam Brandon	Partner/Principal	15-Apr-19	T3 - plan of adjustment	Participate in weekly advisor call with N Jaresko (FOMB). Participation from Citi, Mckinsey, Proskauer	0.30	\$ 870.00	261.00
Trang,Quan H	Manager	15-Apr-19	T3 - Plan of Adjustment	Perform additional changes on coding layout for Relativity workspace	2.80	\$ 595.00	1,666.00
Lieberman,Charles	Staff	15-Apr-19	T3 - Long-Term Projections	Prepare preliminary reconciliation of number from PayGo letter for FOMB with AAFAA PayGo report from 04/15/19	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	15-Apr-19	T3 - Long-Term Projections	Review updated PayGo letter for FOMB	0.30	\$ 245.00	73.50
Burr,Jeremy	Senior	15-Apr-19	T3 - Long-Term Projections	Prepare a letter regarding the Foundation for PR subgranteed contract letter to support compliance with the FP	0.80	\$ 445.00	356.00
Dougherty,Ryan Curran	Senior	15-Apr-19	T3 - Long-Term Projections	Prepare consolidated version of all remaining agency reviews for discussion with N Jaresko (FOMB).	1.20	\$ 445.00	534.00
Bugden,Nicholas R	Manager	15-Apr-19	T3 - Long-Term Projections	Prepare draft 205 letter concerning capital expenditure budgeting	1.90	\$ 595.00	1,130.50
Garcia,Francisco R.	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Prepare summary of bank account analysis progress for meeting with Hacienda/OCFO	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Prepare discussion points regarding restrictions memorandum for preparation for meeting with O'Neill & Borges.	0.50	\$ 720.00	360.00
Bugden,Nicholas R	Manager	15-Apr-19	T3 - Long-Term Projections	Prepare notes on capital budgeting best practices	2.70	\$ 595.00	1,606.50
Lieberman,Charles	Staff	15-Apr-19	T3 - Long-Term Projections	Prepare summary for reconciling July 2018 and March 2019 Tax Credits for tax incentives memo for A.Chepnik (EY)	0.90	\$ 245.00	220.50
Chawla,Sonia	Senior	15-Apr-19	T3 - Plan of Adjustment	Prepare tracker for areas where differences are identified between D&P's report and EY review over documentation received.	0.30	\$ 445.00	133.50
Good JR,Clark E	Manager	15-Apr-19	T3 - Long-Term Projections	Reconcile Social Security costs in FP	0.40	\$ 519.00	207.60
Chepenik,Adam Brandon	Partner/Principal	15-Apr-19	T3 - Long-Term Projections	Research best in class capex allocation forecasting strategies.	0.70	\$ 870.00	609.00
Lieberman,Charles	Staff	15-Apr-19	T3 - Plan of Adjustment	Research on HTA in preparation for related cash management memc	0.80	\$ 245.00	196.00
Lieberman,Charles	Staff	15-Apr-19	T3 - Plan of Adjustment	Research PREPA Court Docket in preparation for related cash management memo	0.60	\$ 245.00	147.00
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Research the Commonwealth main title 3 docket to identify any disclosures that would contain cash management or cash operations discussions.	0.50	\$ 720.00	360.00
Lieberman,Charles	Staff	15-Apr-19	T3 - Plan of Adjustment	Review "Notice of Filing of statement of Oversight Board Regarding Perapa's Title III Case" in preparation for related cash management memc	0.70	\$ 245.00	171.50
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review AAFAF Component Unit Cash Flow to Budget Report for Month of February 2019	0.20	\$ 720.00	144.00
Santambrogio,Juan	Executive Director	15-Apr-19	T3 - Long-Term Projections	Review analysis of agency consolidation for fiscal plan purpose:	0.70	\$ 810.00	567.00
Chepenik,Adam Brandon	Partner/Principal	15-Apr-19	T3 - Long-Term Projections	Review and comment on S Levy (EY) pension paygo analysis updated estimates for fiscal plan.	0.40	\$ 870.00	348.00
Lieberman,Charles	Staff	15-Apr-19	T3 - Long-Term Projections	Review and prepare list of tasks outstanding for J.Burr (EY)	0.40	\$ 245.00	98.00
Burr,Jeremy	Senior	15-Apr-19	T3 - Long-Term Projections	Review and provide feedback on the current PayGo assumptions utilized to update the fiscal plan	0.30	\$ 445.00	133.50
Santambrogio,Juan	Executive Director	15-Apr-19	T3 - Long-Term Projections	Review benefits data to support McKinsey benchmark analysis on wages for certain Commonwealth employees	1.20	\$ 810.00	972.00
Levy,Sheva R	Partner/Principal	15-Apr-19	T3 - Long-Term Projections	Review bridge from October fiscal plan to potential updated paygo costs for May fiscal plan	1.30	\$ 721.00	937.30
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review Commonwealth petition under Title 3 to obtain additional understanding of any disclosures relating to cash management or cash operations.	0.50	\$ 720.00	360.00
Tajuddin,Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review confidential memorandum on PREPA cash operations prepared by Proskauer for the purposes of obtain greater understanding of PREPA cash flows.	1.10	\$ 720.00	792.00
Lieberman,Charles	Staff	15-Apr-19	T3 - Long-Term Projections	Review correspondences relating to revenue gross up in preparation for memo to the FOMB	0.70	\$ 245.00	171.50
Santambrogio,Juan	Executive Director	15-Apr-19	T3 - Long-Term Projections	Review draft memorandum of understanding between ERS and Hacienda regarding Title III fees	0.90	\$ 810.00	729.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Stricklin, Todd	Senior	15-Apr-19	T3 - Long-Term Projections	Review FICA replacement plan minimum benefit calculations for ERS to test system compliance	1.10	\$ 405.00	445.50
Bugden, Nicholas R	Manager	15-Apr-19	T3 - Long-Term Projections	Review GFOA website for Capital Budgeting best practices	1.20	\$ 595.00	714.00
Lieberman, Charles	Staff	15-Apr-19	T3 - Plan of Adjustment	Review HTA audited financial statements from 2013 in preparation for cash management memo	0.40	\$ 245.00	98.00
Levy, Sheva R	Partner/Principal	15-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy, Sheva R	Partner/Principal	15-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Lieberman, Charles	Staff	15-Apr-19	T3 - Long-Term Projections	Review incremental forecasted expense related amounts based for new incentives introduced in tax incentives reform	0.40	\$ 245.00	98.00
Garcia, Francisco R.	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review listing of financial institutions to contact to obtain bank account information.	0.60	\$ 720.00	432.00
Bugden, Nicholas R	Manager	15-Apr-19	T3 - Long-Term Projections	Review National Association of State Budget Officers' Capital Budgeting report	2.30	\$ 595.00	1,368.50
Villavicencio, Nancy	Staff	15-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for US bank for account holders including PREPA for cash and investments balance	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	15-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for US bank for account holders including UPR for cash and investments balance	0.50	\$ 245.00	122.50
Villavicencio, Nancy	Staff	15-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for US bank for account holders including Public Buildings Authority for cash and investments balance	0.50	\$ 245.00	122.50
Villavicencio, Nancy	Staff	15-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for US bank for account holders including Industrial Development company for cash and investments balance	0.50	\$ 245.00	122.50
Lieberman, Charles	Staff	15-Apr-19	T3 - Plan of Adjustment	Review AFFAF's Cash Flow for PREPA in preparation for cash management memo	0.90	\$ 245.00	220.50
Linskey, Michael	Manager	15-Apr-19	T3 - Plan of Adjustment	Review Conway Cash vs. Liquidity plan model	1.10	\$ 595.00	654.50
Linskey, Michael	Manager	15-Apr-19	T3 - Plan of Adjustment	Review Conway Component Unit Reporting February Cash flow	1.40	\$ 595.00	833.00
Garcia, Francisco R.	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review financial institution reachout communication to obtain bank account information.	0.70	\$ 720.00	504.00
Linskey, Michael	Manager	15-Apr-19	T3 - Plan of Adjustment	Review FY19 Liquidity Plan (AAFAF TSA Cash flow)	1.90	\$ 595.00	1,130.50
Linskey, Michael	Manager	15-Apr-19	T3 - Plan of Adjustment	Review FY19 TSA Cash Flow (Feb 2019) model	1.20	\$ 595.00	714.00
Linskey, Michael	Manager	15-Apr-19	T3 - Plan of Adjustment	Review UPR Cash flow	0.40	\$ 595.00	238.00
Bugden, Nicholas R	Manager	15-Apr-19	T3 - Long-Term Projections	Review previous 205 letter to assess format for new 205 letter drafting	1.20	\$ 595.00	714.00
Lieberman, Charles	Staff	15-Apr-19	T3 - Plan of Adjustment	Review Puerto Rico Electric Power Authority Act in preparation for cash management memo	0.60	\$ 245.00	147.00
Tajuddin, Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review response by Raul Gautier, CFO, Secretary of Treasury regarding audit timing and issues.	0.10	\$ 720.00	72.00
Levy, Sheva R	Partner/Principal	15-Apr-19	T3 - Long-Term Projections	Review summary comparison of paygo costs with different pension measures/data	1.60	\$ 721.00	1,153.60
Tajuddin, Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review summary of revenue sources prepared by Oneil & Borges for the disclosure statement to understand revenue collections by fund type	1.10	\$ 720.00	792.00
Levy, Sheva R	Partner/Principal	15-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 721.00	937.30
Tajuddin, Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review UPR cash flow budget report for FY 2019 (includes actuals through February).	0.10	\$ 720.00	72.00
Tajuddin, Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review PREPA docket on Primeclark to identify background information relating to cash operations.	0.30	\$ 720.00	216.00
Tajuddin, Salman Naveed	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review PREPA website to identify background information relating to cash operations.	0.20	\$ 720.00	144.00
Good JR, Clark E	Manager	15-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Moran-Eserski, Javier	Senior	15-Apr-19	T3 - Plan of Adjustment	Source actual non-personnel expenses for federal funds for Title III entities using data provided by AAFAF	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	15-Apr-19	T3 - Plan of Adjustment	Source actual non-personnel expenses for SRFs for Title III entities using data provided by AAFAF	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	15-Apr-19	T3 - Plan of Adjustment	Source actual non-personnel expenses for the general fund for Title III entities using data provided by AAFAF	1.10	\$ 445.00	489.50
Kane, Collin	Senior	15-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 405.00	243.00
Alba, Dominique M	Staff	15-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, Puerto Rico	7.20	\$ 122.50	882.00
Chawla, Sonia	Senior	15-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.70	\$ 222.50	1,490.75
Villavicencio, Nancy	Staff	15-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.20	\$ 122.50	759.50

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Garcia, Francisco R.	Senior Manager	15-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	4.70	\$ 360.00	1,692.00
Pannell, William Winder Thomas	Partner/Principal	15-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	5.20	\$ 435.00	2,262.00
Chepenik, Adam Brandon	Partner/Principal	15-Apr-19	T3 - Long-Term Projections	Update paygo letter forecast estimates for N Jaresko (FOMB) distribution.	0.40	\$ 870.00	348.00
Chepenik, Adam Brandon	Partner/Principal	15-Apr-19	T3 - Long-Term Projections	Update tax gross up estimate proposal for fiscal plan.	1.10	\$ 870.00	957.00
Sacks, Justin	Manager	15-Apr-19	T3 - Plan of Adjustment	Working session with J. Sacks (EY) and A. Trang (EY) to discuss the migration of TeamConnect data into the EY hosting platform, and testing procedures on documentation to be obtained as part of the rollforward of bank accounts.	0.80	\$ 595.00	476.00
Trang, Quan H	Manager	15-Apr-19	T3 - Plan of Adjustment	Working session with J. Sacks (EY) and A. Trang (EY) to discuss the migration of TeamConnect data into the EY hosting platform, and testing procedures on documentation to be obtained as part of the rollforward of bank accounts.	0.80	\$ 595.00	476.00
Villavicencio, Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Invesco bank for account holder including Automobile Accident Compensation Administration for cash and investments balance.	0.10	\$ 245.00	24.50
Chepenik, Adam Brandon	Partner/Principal	16-Apr-19	T3 - Long-Term Projections	Work on cash grant forecast slides	1.40	\$ 870.00	1,218.00
Chawla, Sonia	Senior	16-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for BPPR to determine scope of accounts with available information.	1.60	\$ 445.00	712.00
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Analyze and prepare list of agencies with accounts we have consent letters for	0.70	\$ 245.00	171.50
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Analyze accounts at Scotiabank to identify duplicate account.	0.20	\$ 245.00	49.00
Garcia, Francisco R.	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Analyze D&P supporting documentation for Ministro de Turismo to identify variances against the D&P report.	1.10	\$ 720.00	792.00
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Analyze listing of accounts at agencies for which we do and do not have online access to as well as do and do not have consent letters for to determine next steps in workplan.	1.30	\$ 245.00	318.50
Good JR, Clark E	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Stuber, Emily	Senior	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Stuber, Emily	Senior	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 405.00	81.00
Good JR, Clark E	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Confirm web cash access for Citibank to analyze online accounts	0.80	\$ 245.00	196.00
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Confirm web cash access for Scotiabank to analyze online accounts	0.20	\$ 245.00	49.00
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Prepare correspondence regarding paygo letter with J. Burr (EY)	0.20	\$ 245.00	49.00
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Prepare correspondence regarding PayGo letter with R. Tague (EY)	0.30	\$ 245.00	73.50
Garcia, Francisco R.	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Draft communication to D&P relating to the Ministro de Turismo variances	0.20	\$ 720.00	144.00
Maciejewski, Brigid Jean	Manager	16-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	9.00	\$ 297.50	2,677.50
Tajuddin, Salman Naveed	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Edit draft write-up of cash management system asked for by counsel for eventual inclusion in Disclosure Statement.	2.20	\$ 720.00	1,584.00
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Review BPPR consent letters for future FI requests for online access to bank accounts	0.90	\$ 245.00	220.50
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Review Citi bank statements for future FI requests for online access to bank accounts	1.30	\$ 245.00	318.50
Chawla, Sonia	Senior	16-Apr-19	T3 - Plan of Adjustment	Review Web Cash Reports from BPPR for account inventory.	1.20	\$ 445.00	534.00
Chepenik, Adam Brandon	Partner/Principal	16-Apr-19	T3 - Long-Term Projections	Finalize update to pension paygo forecast delinquencies for N Jaresko (FOMB) review	0.70	\$ 870.00	609.00
Moran-Eserski, Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Forecast FY19 non-personnel expense for federal funds for Title III entities	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Forecast FY19 non-personnel expense for SRFs for Title III entities	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Forecast FY19 non-personnel expense for the general fund for Title III entities	0.40	\$ 445.00	178.00
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Identify and extract Scotiabank bank statements for AEF	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Identify and extract Scotiabank bank statements for AMA	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Identify and extract Scotiabank bank statements for Turismo	0.80	\$ 245.00	196.00

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Moran-Eserski,Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Identify average monthly variance on non-personnel expenses for federal funds for Title III entities using budgeted vs. actual expense information from July 2018 to Dec. 2018	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Identify average monthly variance on non-personnel expenses for SRFs for Title III entities using budgeted vs. actual expense information from July 2018 to Dec. 2018	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Identify average monthly variance on non-personnel expenses for the general fund for Title III entities using budgeted vs. actual expense information from July 2018 to Dec. 2018	0.80	\$ 445.00	356.00
Good JR,Clark E	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Chepenik,Adam Brandon	Partner/Principal	16-Apr-19	T3 - Long-Term Projections	Meeting to discuss FY20 CapEx budget and determine next steps with N. Jaresko (FOMB), FOMB staff, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. Hurtado (EY), M. Santos (EY), R. Dougherty (EY), C. Carmenter (EY)	0.40	\$ 870.00	348.00
Santos,Marhelich	Senior	16-Apr-19	T3 - Long-Term Projections	Meeting to discuss FY20 CapEx budget and determine next steps with N. Jaresko (FOMB), FOMB staff, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. Hurtado (EY), M. Santos (EY), R. Dougherty (EY), C. Carmenter (EY)	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	16-Apr-19	T3 - Long-Term Projections	Meeting to discuss FY20 CapEx budget and determine next steps with N. Jaresko (FOMB), FOMB staff, McKinsey, A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), S. Hurtado (EY), M. Santos (EY), R. Dougherty (EY), C. Carmenter (EY)	0.40	\$ 445.00	178.00
Garcia,Francisco R.	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Meeting with R. Rodriguez (Banco Popular) to discuss timing to obtain access to Banco Popular's Web Access system.	0.90	\$ 720.00	648.00
Linskey,Michael	Manager	16-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S. Tajuddin (EY), M. Linskey (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) to discuss cash management and liquidity requirements and identify immediate next steps.	1.20	\$ 595.00	714.00
Moran-Eserski,Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S. Tajuddin (EY), M. Linskey (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) to discuss cash management and liquidity requirements and identify immediate next steps.	1.20	\$ 445.00	534.00
Tajuddin,Salman Naveed	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Participate in a working session with S. Tajuddin (EY), M. Linskey (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) to discuss cash management and liquidity requirements and identify immediate next steps.	1.20	\$ 720.00	864.00
Maciejewski,Brigid Jean	Manager	16-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S. Tajuddin (EY), M. Linskey (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) to discuss cash management and liquidity requirements and identify immediate next steps.	1.20	\$ 595.00	714.00
Santambrogio,Juan	Executive Director	16-Apr-19	T3 - Long-Term Projections	Participate in call to discuss updated pension paygo results and assumptions for fiscal plan update. Attendees include S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), J. Burr (EY), K. Rifkind (FOMB), S. O'Rourke (McK), A. Frassica (McK)	0.50	\$ 810.00	405.00
Burr,Jeremy	Senior	16-Apr-19	T3 - Long-Term Projections	Participate in call to discuss updated pension paygo results and assumptions for fiscal plan update. Attendees include S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), J. Burr (EY), K. Rifkind (FOMB), S. O'Rourke (McK), A. Frassica (McK)	0.50	\$ 445.00	222.50
Levy,Sheva R	Partner/Principal	16-Apr-19	T3 - Long-Term Projections	Participate in call to discuss updated pension paygo results and assumptions for fiscal plan update. Attendees include S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), J. Burr (EY), K. Rifkind (FOMB), S. O'Rourke (McK), A. Frassica (McK)	0.50	\$ 721.00	360.50
Tague,Robert	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Participate in call to discuss updated pension paygo results and assumptions for fiscal plan update. Attendees include S. Levy (EY), J. Santambrogio (EY), R. Tague (EY), J. Burr (EY), K. Rifkind (FOMB), S. O'Rourke (McK), A. Frassica (McK)	0.50	\$ 720.00	360.00
Good JR,Clark E	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Nichols,Carly	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80

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Stuber,Emily	Senior	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 405.00	81.00
Riggins,Kyle	Senior	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 405.00	81.00
Levy,Sheva R	Partner/Principal	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Maciejewski,Brigid Jean	Manager	16-Apr-19	T3 - Plan of Adjustment	Participate in call with R Tague (EY), B Maciejewski (EY) to debrief on bank account workstream and upcoming deliverables	0.80	\$ 595.00	476.00
Tague,Robert	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Participate in call with R Tague (EY), B Maciejewski (EY) to debrief on bank account workstream and upcoming deliverables	0.80	\$ 720.00	576.00
Chepenik,Adam Brandon	Partner/Principal	16-Apr-19	T3 - Plan of Adjustment	Participate in cash mapping discussion with S Tajuddin (EY), M Linksey (EY), and A Chepenik (EY).	0.60	\$ 870.00	522.00
Linskey,Michael	Manager	16-Apr-19	T3 - Plan of Adjustment	Participate in cash mapping discussion with S Tajuddin (EY), M Linksey (EY), and A Chepenik (EY).	0.60	\$ 595.00	357.00
Tajuddin,Salman Naveed	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Participate in cash mapping discussion with S Tajuddin (EY), M Linksey (EY), and A Chepenik (EY).	0.60	\$ 720.00	432.00
Lieberman,Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Review reconciliation of Hacienda and DDEC data relating to cash credits for July 2018 for the tax incentives memo	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	16-Apr-19	T3 - Plan of Adjustment	Participate in meeting with B. Maciejewski (EY) and C. Lieberman (EY) to discuss cash reserves best practices presentation for liquidity analysis	0.20	\$ 245.00	49.00
Maciejewski,Brigid Jean	Manager	16-Apr-19	T3 - Plan of Adjustment	Participate in meeting with B. Maciejewski (EY) and C. Lieberman (EY) to discuss the cash reserves best practices presentation for liquidity analysis	0.20	\$ 595.00	119.00
Garcia,Francisco R.	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Participate in meeting with A Rossy (Hacienda), M Alvarez (OCFO), T Pannell (EY), P Garcia (EY) to discuss ongoing bank account activities, including outreach, restrictions, and collaboration among different departments.	1.40	\$ 720.00	1,008.00
Pannell,William Winder Thomas	Partner/Principal	16-Apr-19	T3 - Plan of Adjustment	Participate in meeting with A Rossy (Hacienda), M Alvarez (OCFO), T Pannell (EY), P Garcia (EY) to discuss ongoing bank account activities, including outreach, restrictions, and collaboration among different departments.	1.40	\$ 870.00	1,218.00
Moran-Eserski,Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Participate in meeting with J. Moran-Eserski (EY) and C.Lieberman (EY) to discuss cash reserves best practices presentation for liquidity analysis	0.10	\$ 445.00	44.50
Lieberman,Charles	Staff	16-Apr-19	T3 - Plan of Adjustment	Participate in meeting with J.Burr (EY) and C.Lieberman (EY) to discuss tasks outstanding related to PavGo and tax incentives	0.20	\$ 245.00	49.00
Santambrogio,Juan	Executive Director	16-Apr-19	T3 - Long-Term Projections	Participate in meeting with O Cuadrado (FOMB) regarding proposed ERS memorandum of understanding	0.40	\$ 810.00	324.00
Burr,Jeremy	Senior	16-Apr-19	T3 - Long-Term Projections	Participate in meeting with S O'Rourke (Mck), and R Rivera (Mck) regarding AAFAF restructuring fees to determine the appropriate measures and professional fees budget	0.60	\$ 445.00	267.00
Lieberman,Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Prepare summary to circulate EY team relating to items outstanding tax incentives for EY Team	0.60	\$ 245.00	147.00
Moran-Eserski,Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Prepare a list of questions for Conway to better understand their liquidity plan model	1.40	\$ 445.00	623.00
Burr,Jeremy	Senior	16-Apr-19	T3 - Long-Term Projections	Prepare a summary of cash grants in the FY20 budget based on the current Gov't submission	1.10	\$ 445.00	489.50
Lieberman,Charles	Staff	16-Apr-19	T3 - Plan of Adjustment	Prepare agenda for call with B. Maciejewski (EY) regarding cash reserves best practice for liquidity analysis	0.30	\$ 245.00	73.50
Bugden,Nicholas R	Manager	16-Apr-19	T3 - Long-Term Projections	Prepare amendments to draft 205 letter concerning capital expenditure budgeting	2.10	\$ 595.00	1,249.50
Garcia,Francisco R.	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Prepare summary of bank account workstream in preparation for meeting with Agencies/Consultants to discuss progress on bank account analysis and restrictions memo.	2.10	\$ 720.00	1,512.00
Lieberman,Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Prepare list of questions for DDEC on tax credits for tax incentives memo	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Prepare listing of Citibank online account ID #'s and potential duplicates - to compare with current account listing	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Prepare listing of Scotiabank online account ID #'s and potential duplicates - to compare with current account listing	0.60	\$ 245.00	147.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Prepare model with amendment to PayGo memo letter for FOMB	0.40	\$ 245.00	98.00
Bugden, Nicholas R	Manager	16-Apr-19	T3 - Long-Term Projections	Prepare preliminary draft template of municipal fiscal plan	2.40	\$ 595.00	1,428.00
Tajuddin, Salman Naveed	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Prepare questions for Ankura regarding cash management at PREPA.	0.30	\$ 720.00	216.00
Bugden, Nicholas R	Manager	16-Apr-19	T3 - Long-Term Projections	Prepare summary analysis on municipal shared services incentive	2.80	\$ 595.00	1,666.00
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Prepare analysis to accompany questions for DDEC on tax credits for tax incentives memo	0.30	\$ 245.00	73.50
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Prepare updates to PayGo letter based in Review AFFAF report	0.60	\$ 245.00	147.00
Chawla, Sonia	Senior	16-Apr-19	T3 - Plan of Adjustment	Present findings to engagement management regarding an agency that was reviewed as of 6/30 to understand missing information that is required to get back to the account database.	0.60	\$ 445.00	267.00
Good JR, Clark E	Manager	16-Apr-19	T3 - Long-Term Projections	Quantify the difference in baseline JRS results vs Milliman provided paygo numbers	0.40	\$ 519.00	207.60
Good JR, Clark E	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Bugden, Nicholas R	Manager	16-Apr-19	T3 - Long-Term Projections	Research existing instances of shared services amongst US states and local municipalities	1.70	\$ 595.00	1,011.50
Linskey, Michael	Manager	16-Apr-19	T3 - Plan of Adjustment	Research on municipality cash management benchmarking	0.90	\$ 595.00	535.50
Levy, Sheva R	Partner/Principal	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Lieberman, Charles	Staff	16-Apr-19	T3 - Plan of Adjustment	Review "Working Capital Requirements" Ppt. in preparation for call regarding best practices	0.30	\$ 245.00	73.50
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Review AAFAF'S PayGo and Individual Contribution Debt by entity - April	0.60	\$ 245.00	147.00
Tajuddin, Salman Naveed	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Review background materials (2017 205 letter and associated powerpoint) on cash management recommendations to obtain additional cash management systems understanding.	1.20	\$ 720.00	864.00
Nichols, Carly	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Tajuddin, Salman Naveed	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Review draft-write up from Proskauer summarizing the D&P cash investigation.	0.80	\$ 720.00	576.00
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Review file "Copy of Credits Cash Grants Tax policy changes_v2" in order to confirm tax credits inventory prior to march 2019 amendment to bill 1635 for tax incentives memo	0.40	\$ 245.00	98.00
Levy, Sheva R	Partner/Principal	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Good JR, Clark E	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 519.00	934.20
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Review list of online agencies with accounts for Citibank to outline those missing and those that we should have based on consent letters	1.10	\$ 245.00	269.50
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Review list of online agencies and accounts for Scotiabank to outline those missing and those that we should have based on consent letters	0.40	\$ 245.00	98.00
Bugden, Nicholas R	Manager	16-Apr-19	T3 - Long-Term Projections	Review March 2019 fiscal plan and corresponding excel file to understand reinvestment savings included therein	1.90	\$ 595.00	1,130.50
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Review new online accounts in Citibank to add to current listing of accounts	0.70	\$ 245.00	171.50
Bugden, Nicholas R	Manager	16-Apr-19	T3 - Long-Term Projections	Review New York State Local Government Efficiency grant program	2.10	\$ 595.00	1,249.50
Lieberman, Charles	Staff	16-Apr-19	T3 - Plan of Adjustment	Review notes from Call with D.Mullins (EY) in preparation for call regarding best practice	0.30	\$ 245.00	73.50
Villavicencio, Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holder including Administration for the Development of Agricultural Enterprises for cash and investments balance	1.90	\$ 245.00	465.50
Villavicencio, Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holder including General Court of Justice for cash and investments balance	0.90	\$ 245.00	220.50
Villavicencio, Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holder including Tourism Company for cash and investments balance	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Assignments under the Treasury Custody for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Authority for Public-Private Partnerships for cash and investments balance	0.10	\$ 245.00	24.50

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Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Company for the Integral Development of the Cantera Peninsula for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Department of Correction and Rehabilitation for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Department of Housing for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Economic Development Bank for Puerto Rico for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Electric Power Authority for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Fiscal Agency & Financial Advisory Authority (AAFAF) for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including House of Representatives for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Housing Financing Authority for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Institute of Statistics for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Joint Special Commission of Legislative Funds for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Land Authority of Puerto Rico for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Office of Government Ethics for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Panel on the Independent Special Prosecutor for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Public Housing Administration for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Puerto Rico Aqueduct and Sewer Authority (PRASA) for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Puerto Rico Electric Power Authority Networks (PREPA Networks) for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holders including Superintendent of the Capitol for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Northern Trust for account holder including Automobile Accident Compensation Administration for cash and investments balance	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Scotiabank for account holders including PRASA for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Scotiabank for account holders including Compania de Turismo for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Treasury for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for UMB for account holder including Authority for the Financing of Infrastructure for cash and investments balance	0.30	\$ 245.00	73.50
Garcia,Francisco R.	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Review Banco Popular accounts for discussion with Banco Popular contact.	0.60	\$ 720.00	432.00
Linskey,Michael	Manager	16-Apr-19	T3 - Plan of Adjustment	Review Conway TSA Liquidity Plan Model	2.20	\$ 595.00	1,309.00
Linskey,Michael	Manager	16-Apr-19	T3 - Plan of Adjustment	Review Pew Trust "Rainy Day Fund" research on cash reserve	0.80	\$ 595.00	476.00
Stricklin,Todd	Senior	16-Apr-19	T3 - Creditor Mediation Support	Review supplementary data and evaluation techniques to gauge the scope of reviewing social security cutoff ages	0.20	\$ 405.00	81.00

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Tajuddin, Salman Naveed	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Review pension and paygo draft report prepared by EY for background understanding on pension cash flows.	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Review PREPA audit to obtain greater understanding of PREPA cash flows for inclusion in disclosure.	1.20	\$ 720.00	864.00
Santambrogio, Juan	Executive Director	16-Apr-19	T3 - Long-Term Projections	Review presentation on budget and fiscal plan updates to be presented to the Oversight Board	1.70	\$ 810.00	1,377.00
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Review R. Tague (EY) amendments to PayGo letter	0.40	\$ 245.00	98.00
Panagiotakis, Sofia	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Review SRF analysis prepared by McKinsey to provide comments	0.70	\$ 720.00	504.00
Alba, Dominique M	Staff	16-Apr-19	T3 - Plan of Adjustment	Review status of web cash access for remaining banks in order to check for any recent updates	0.20	\$ 245.00	49.00
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Review Tax credit information provided by Hacienda from June 2018 for tax incentives memo	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	16-Apr-19	T3 - Long-Term Projections	Review tax grant reconciliation to budget prepared by J. Burr, in order to update tax incentives memo	0.20	\$ 245.00	49.00
Panagiotakis, Sofia	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Review the responses from DDEC and PRIDCO to determine if revisions are necessary to the 1 pagers.	0.30	\$ 720.00	216.00
Good JR, Clark E	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Panagiotakis, Sofia	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Revise 1 pager on forensics to include updated information received	0.40	\$ 720.00	288.00
Trang, Quan H	Manager	16-Apr-19	T3 - Plan of Adjustment	Prepare coding for implementation of TeamConnect Account balance report	2.60	\$ 595.00	1,547.00
Trang, Quan H	Manager	16-Apr-19	T3 - Plan of Adjustment	Prepare coding for additional features for Relativity workspace	2.40	\$ 595.00	1,428.00
Tajuddin, Salman Naveed	Senior Manager	16-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	4.00	\$ 360.00	1,440.00
Chepenik, Adam Brandon	Partner/Principal	16-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	4.00	\$ 435.00	1,740.00
Chawla, Sonia	Senior	16-Apr-19	T3 - Plan of Adjustment	Update relativity tagging to link questions for automatic population in the system.	0.70	\$ 445.00	311.50
Good JR, Clark E	Manager	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Moran-Eserski, Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Update the model to include a high-level view for all Title III TSA entities to show FY19 forecasted payroll, non-personnel and PayGo expenses for each fund type	1.70	\$ 445.00	756.50
Moran-Eserski, Javier	Senior	16-Apr-19	T3 - Plan of Adjustment	Update the model to include a per-agency view to show FY19 forecasted payroll, non-personnel and PayGo expenses for each fund type	1.60	\$ 445.00	712.00
Riggins, Kyle	Senior	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 405.00	648.00
Chawla, Sonia	Senior	16-Apr-19	T3 - Plan of Adjustment	Update universal listing of account inventory to add in new accounts, remove duplicates and analyze which accounts have access to banking systems online.	1.40	\$ 445.00	623.00
Garcia, Francisco R.	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Update workplan for considerations of information provided by Banco Popular.	0.30	\$ 720.00	216.00
Santos, Marhelich	Senior	17-Apr-19	T3 - Long-Term Projections	Analyze agency capex submissions as well as agency narrative to determine a justified capex target for ASEM	1.90	\$ 445.00	845.50
Santos, Marhelich	Senior	17-Apr-19	T3 - Long-Term Projections	Analyze agency capex submissions as well as agency narrative to determine a justified capex target for Department of Corrections	1.80	\$ 445.00	801.00
Santos, Marhelich	Senior	17-Apr-19	T3 - Long-Term Projections	Analyze agency capex submissions as well as agency narrative to determine a justified capex target for Department of Health	2.10	\$ 445.00	934.50
Santos, Marhelich	Senior	17-Apr-19	T3 - Long-Term Projections	Analyze agency capex submissions as well as agency narrative to determine a justified capex target for Emergency Medical Corps Bureau	1.90	\$ 445.00	845.50
Santos, Marhelich	Senior	17-Apr-19	T3 - Long-Term Projections	Analyze agency capex submissions as well as agency narrative to determine a justified capex target for Mental Health and Drug Addiction Services Administration	1.50	\$ 445.00	667.50
Santos, Marhelich	Senior	17-Apr-19	T3 - Long-Term Projections	Analyze agency capex submissions as well as agency narrative to determine a justified capex target for the Bureau of Emergency and Disaster Management	1.70	\$ 445.00	756.50
Alba, Dominique M	Staff	17-Apr-19	T3 - Plan of Adjustment	Analyze the Banco Popular accounts we've been granted web access to	1.10	\$ 245.00	269.50
Good JR, Clark E	Manager	17-Apr-19	T3 - Long-Term Projections	Analyze required calculations in order to produce board materials for call on 4/18	0.40	\$ 519.00	207.60
Stuber, Emily	Senior	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 405.00	364.50
Stuber, Emily	Senior	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50

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Good JR,Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 519.00	467.10
Moran-Eserski,Javier	Senior	17-Apr-19	T3 - Plan of Adjustment	Prepare PowerPoint presentation on best practices for fund balance and reserves	2.30	\$ 445.00	1,023.50
Trang,Quan H	Manager	17-Apr-19	T3 - Plan of Adjustment	Analyze data for additional tagging of native documents in TeamConnect	1.20	\$ 595.00	714.00
Levy,Sheva R	Partner/Principal	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Linskey,Michael	Manager	17-Apr-19	T3 - Plan of Adjustment	Draft working capital deck outline and next steps	1.60	\$ 595.00	952.00
Tajuddin,Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Edit draft write-up of cash management system asked for by counsel for eventual inclusion in Disclosure Statement.	2.10	\$ 720.00	1,512.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Edit long-term Capex letter.	0.90	\$ 870.00	783.00
Alba,Dominique M	Staff	17-Apr-19	T3 - Plan of Adjustment	Analyze Citi bank statements for 12/31 time period	0.50	\$ 245.00	122.50
Alba,Dominique M	Staff	17-Apr-19	T3 - Plan of Adjustment	Analyze Citi bank statements for 3/31 time period	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	17-Apr-19	T3 - Plan of Adjustment	Analyze listing of Citi bank statements for all accounts	0.20	\$ 245.00	49.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Finalize slide on incentives to offer municipalities as part of shared services reforms.	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Finalize updates for FAM allocations.	0.40	\$ 870.00	348.00
Good JR,Clark E	Manager	17-Apr-19	T3 - Long-Term Projections	Edit the ERS baseline run for the FOMB cut calculation to be consistent between various calculations	1.10	\$ 519.00	570.90
Garcia,Francisco R.	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in follow-up discussion with J. Levy (Deloitte) to understand availability of information.	1.40	\$ 720.00	1,008.00
Lieberman,Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Format Central Government - Non TSA account balances chart for cash management memo	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	17-Apr-19	T3 - Plan of Adjustment	Identify which Banco Popular accounts have web access vs. no web access	2.20	\$ 245.00	539.00
Good JR,Clark E	Manager	17-Apr-19	T3 - Long-Term Projections	Incorporate the surplus numbers provided by the transaction groups from the October FP into the new pension cuts	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Burr,Jeremy	Senior	17-Apr-19	T3 - Long-Term Projections	Participate in a call with A Frassica (Mck) and J Burr (EY) to discuss the reduction in surplus by new Utility estimates	0.30	\$ 445.00	133.50
Tajuddin,Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with A Chepenik (EY), S Tajuddin (EY), M Linskey (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss cash management analysis and deliverables	0.80	\$ 720.00	576.00
Linskey,Michael	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with A Chepenik (EY), S Tajuddin (EY), M Linskey (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss cash management analysis and deliverables	0.80	\$ 595.00	476.00
Moran-Eserski,Javier	Senior	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with A Chepenik (EY), S Tajuddin (EY), M Linskey (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss cash management analysis and deliverables	0.80	\$ 445.00	356.00
Maciejewski,Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with A Chepenik (EY), S Tajuddin (EY), M Linskey (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss cash management analysis and deliverables	0.80	\$ 595.00	476.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with A. Chepenik (EY), S. Tajuddin (EY), M. Linskey (EY), B. Maciejewski (EY), J. Moran-Eserski (EY) to discuss cash management analysis and deliverables.	0.80	\$ 870.00	696.00
Tajuddin,Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S Tajuddin (EY), B Maciejewski (EY) to discuss disclosure statement regarding cash management process	0.60	\$ 720.00	432.00
Maciejewski,Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S Tajuddin (EY), B Maciejewski (EY) to discuss disclosure statement regarding cash management process	0.60	\$ 595.00	357.00
Tajuddin,Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY) to discuss outline and format of presentation on best practices regarding cash reserve requirements	0.40	\$ 720.00	288.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY) to discuss outline and format of presentation on best practices regarding cash reserve requirements	0.40	\$ 445.00	178.00
Maciejewski,Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY) to discuss outline and format of presentation on best practices regarding cash reserve requirements	0.40	\$ 595.00	238.00
Linskey,Michael	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in a working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY) to discuss outline and format of presentation on best practices regarding cash reserve requirements	0.40	\$ 595.00	238.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Participate in call with A. Reyes (Hacienda) to discuss rum cover over forecast.	0.20	\$ 870.00	174.00
Lieberman,Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Participate in call with B Maciejewski (EY), C Lieberman to discuss presentation on cash reserve requirements and to debrief regarding team meeting on cash management analysis and deliverables	0.40	\$ 245.00	98.00
Maciejewski,Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in call with B Maciejewski (EY), C Lieberman to discuss presentation on cash reserve requirements and to debrief regarding team meeting on cash management analysis and deliverables	0.40	\$ 595.00	238.00
Levy,Sheva R	Partner/Principal	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Malhotra,Gaurav	Partner/Principal	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Tajuddin,Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in call with M. Linskey (EY) and S. Tajuddin (EY) to discuss COFIM and FAM cash flow structure, next steps on workstream and cash management diagram	0.50	\$ 720.00	360.00
Linskey,Michael	Manager	18-Apr-19	T3 - Plan of Adjustment	Participate in call with M. Linskey (EY) and S. Tajuddin (EY) to discuss COFIM and FAM cash flow structure, next steps on workstream and cash management diagram	0.50	\$ 595.00	297.50
Bugden,Nicholas R	Manager	17-Apr-19	T3 - Long-Term Projections	Participate in call with N. Bugden (EY) and R. Tague (EY) to discuss work streams and timing of key deliverables.	0.70	\$ 595.00	416.50
Tague,Robert	Senior Manager	17-Apr-19	T3 - Long-Term Projections	Participate in call with N. Bugden (EY) and R. Tague (EY) to discuss work streams and timing of key deliverables.	0.70	\$ 720.00	504.00
Levy,Sheva R	Partner/Principal	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Tague,Robert	Senior Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Participate in meeting with E Rios (Hacienda) to discuss tax incentives forecast	0.90	\$ 870.00	783.00
Lieberman,Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Prepare correspondence to J. Moran-Eserski (EY) regarding cash reserves best practices presentation for liquidity analysis	0.10	\$ 245.00	24.50
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Participate in meeting with M. Alveraz (AAFAF) to discuss tax incentives forecast update.	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), and S. Negron (FOMB) to discuss fiscal plan, budget forecast, and FAM structure.	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), M. Vizarrondo (FOMB), and G. Ojeda (FOMB) to discuss municipalities.	0.80	\$ 870.00	696.00
Linskey,Michael	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with OCFO, Deloitte, Conway, Ankura, and EY to provide updates on bank account outreach, and discuss restrictions memo and testing steps. EY participants: T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), and S Chawla (EY).	0.90	\$ 595.00	535.50
Moran-Eserski,Javier	Senior	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with OCFO, Deloitte, Conway, Ankura, and EY to provide updates on bank account outreach, and discuss restrictions memo and testing steps. EY participants: T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), and S Chawla (EY).	0.90	\$ 445.00	400.50

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Maciejewski, Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with OCFO, Deloitte, Conway, Ankura, and EY to provide updates on bank account outreach, and discuss restrictions memo and testing steps. EY participants: T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), and S Chawla (EY).	0.90	\$ 595.00	535.50
Chawla, Sonia	Senior	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with OCFO, Deloitte, Conway, Ankura, and EY to provide updates on bank account outreach, and discuss restrictions memo and testing steps. EY participants: T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), and S Chawla (EY).	0.90	\$ 445.00	400.50
Garcia, Francisco R.	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with OCFO, Deloitte, Conway, Ankura, and EY to provide updates on bank account outreach, and discuss restrictions memo and testing steps. EY participants: T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), and S Chawla (EY).	0.90	\$ 720.00	648.00
Pannell, William Winder Thomas	Partner/Principal	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with OCFO, Deloitte, Conway, Ankura, and EY to provide updates on bank account outreach, and discuss restrictions memo and testing steps. EY participants: T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), and S Chawla (EY).	0.90	\$ 870.00	783.00
Tajuddin, Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with OCFO, Deloitte, Conway, Ankura, and EY to provide updates on bank account outreach, and discuss restrictions memo and testing steps. EY participants: T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), and S Chawla (EY).	0.90	\$ 720.00	648.00
Tajuddin, Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and C. Lieberman (EY) to discuss cash management memo and items outstanding.	0.20	\$ 720.00	144.00
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and C. Lieberman (EY) to discuss cash management memo and items outstanding.	0.20	\$ 245.00	49.00
Moran-Eserski, Javier	Senior	17-Apr-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY) to discuss presentation on best practices regarding cash reserve.	0.80	\$ 445.00	356.00
Maciejewski, Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY) to discuss presentation on best practices regarding cash reserve.	0.80	\$ 595.00	476.00
Trang, Quan H	Manager	17-Apr-19	T3 - Plan of Adjustment	Prepare updates to account information for TeamConnect workspace for bank account workstream.	1.80	\$ 595.00	1,071.00
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Research cash reserves benchmarking for liquidity analysis.	0.40	\$ 245.00	98.00
Santambrogio, Juan	Executive Director	17-Apr-19	T3 - Long-Term Projections	Prepare analysis of 40 year surplus to be used in pension analysis for Section 211 pension report.	1.60	\$ 810.00	1,296.00
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Prepare Central Government - Non TSA account balances chart for cash management memo.	0.40	\$ 245.00	98.00
Moran-Eserski, Javier	Senior	17-Apr-19	T3 - Plan of Adjustment	Prepare document to explain the approach and assumptions made for the working capital model.	1.60	\$ 445.00	712.00
Dougherty, Ryan Curran	Senior	17-Apr-19	T3 - Long-Term Projections	Prepare draft slide detailing capex spend for Board deck.	1.20	\$ 445.00	534.00
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Prepare Public Corporations and Legally Separate Entities account balances chart for cash management memo.	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Prepare Public Corporations and Legally Separate Entities account balances chart for cash management memo.	0.10	\$ 245.00	24.50
Panagiotakis, Sofia	Senior Manager	17-Apr-19	T3 - Long-Term Projections	Provide comments on the consolidated Fiscal Plan and Budget Board deck.	0.60	\$ 720.00	432.00
Moran-Eserski, Javier	Senior	17-Apr-19	T3 - Plan of Adjustment	Review NY state reserve fund policy to incorporate best practices into recommendations on PR reserve levels.	0.90	\$ 445.00	400.50
Chepenik, Adam Brandon	Partner/Principal	17-Apr-19	T3 - Plan of Adjustment	Research FAM mapping allocations within forecast to be able to respond to N. Jaresko (FOMB).	1.10	\$ 870.00	957.00
Linskey, Michael	Manager	17-Apr-19	T3 - Plan of Adjustment	Research municipality cash management benchmarking.	1.20	\$ 595.00	714.00
Good JR, Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Review "Risk Based Analysis of Financial Reserves" report as part of research for the liquidity analysis.	0.30	\$ 245.00	73.50
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Review "Summary of Bank Account Balances for the Government of Puerto Rico and its Instrumentalities" file for cash management memo.	0.40	\$ 245.00	98.00

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Nichols, Carly	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Nichols, Carly	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 519.00	882.30
Levy, Sheva R	Partner/Principal	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Maciejewski, Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Review Civic Federation report on working capital in large cities for best practices regarding cash reserve requirements	1.90	\$ 595.00	1,130.50
Tajuddin, Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Review Deloitte prepared master account cash flow map to further understand cash management system.	0.50	\$ 720.00	360.00
Maciejewski, Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Review disclosure statement regarding cash management in order to provide comments to team	1.70	\$ 595.00	1,011.50
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Review Draft of Cash Management memo in order to circulate to council	1.30	\$ 245.00	318.50
Maciejewski, Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Review GFOA report on working capital targets for Enterprise funds for best practices regarding cash reserve requirements	2.10	\$ 595.00	1,249.50
Stuber, Emily	Senior	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 405.00	121.50
Stuber, Emily	Senior	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 405.00	121.50
Garcia, Francisco R.	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Review information provided by Deloitte relating to bank account mapping with supporting documentation.	1.30	\$ 720.00	936.00
Moran-Eserski, Javier	Senior	17-Apr-19	T3 - Plan of Adjustment	Draft key points regarding PR reserves per discussion with D. Mullins (EY) to incorporate into the presentation	0.90	\$ 445.00	400.50
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Review MRSC's "Fund Balance and Reserve Policy" article as part of research for the liquidity analysis.	0.30	\$ 245.00	73.50
Villavicencio, Nancy	Staff	17-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holders including Department of Finance for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	17-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holders including Economic Development Bank for Puerto Rico for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio, Nancy	Staff	17-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holders including Electric Power Authority for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio, Nancy	Staff	17-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holders including Industrial Development Company for cash and investments balance	0.40	\$ 245.00	98.00
Villavicencio, Nancy	Staff	17-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holders including Puerto Rico Aqueduct and Sewer Authority (PRASA) for cash and investments balance	0.70	\$ 245.00	171.50
Linskey, Michael	Manager	17-Apr-19	T3 - Plan of Adjustment	Review Civic Foundation Research on working capital for cash reserve analysis	1.40	\$ 595.00	833.00
Linskey, Michael	Manager	17-Apr-19	T3 - Plan of Adjustment	Review Moody's research on working capital best practices	1.30	\$ 595.00	773.50
Linskey, Michael	Manager	17-Apr-19	T3 - Plan of Adjustment	Review Pew Trust "Rainy Day Fund" research on cash reserve	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	17-Apr-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report on budget surplus for best practices regarding cash reserve requirements	2.40	\$ 595.00	1,428.00
Lieberman, Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Review PREPA independent Auditor Report for June 30, 2016 for preparation of cash management	0.70	\$ 245.00	171.50
Tajuddin, Salman Naveed	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Review TSA liquidity model with EY analysis overlay to determine if there is a viable analysis of minimum cash	0.50	\$ 720.00	360.00
Levy, Sheva R	Partner/Principal	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy, Sheva R	Partner/Principal	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Good JR, Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR, Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Good JR, Clark E	Manager	17-Apr-19	T3 - Long-Term Projections	Review ERS baseline run to identify difference between prior FP version and updated run	0.90	\$ 519.00	467.10
Good JR, Clark E	Manager	17-Apr-19	T3 - Creditor Mediation Support	Revise exhibit to be used for board presentation regarding pensions	1.10	\$ 519.00	570.90

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Trang,Quan H	Manager	17-Apr-19	T3 - Plan of Adjustment	Prepare coding for automated tagging for Relativity platform	2.40	\$ 595.00	1,428.00
Lieberman,Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Review the "Appendix B: Central Government - Non TSA " of the bank account file for chart in cash management memo.	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Review the Appendix C: Other Public Corporations and Legally Separate Entities" of the bank account file for chart in cash management memo.	0.40	\$ 245.00	98.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Long-Term Projections	Summarize disaster aid matching considerations.	0.20	\$ 870.00	174.00
Lieberman,Charles	Staff	17-Apr-19	T3 - Plan of Adjustment	Summarize findings from research on cash reserves benchmarking for liquidity analysis	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	17-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	6.10	\$ 122.50	747.25
Chawla,Sonia	Senior	17-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.80	\$ 222.50	1,513.00
Villavicencio,Nancy	Staff	17-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.30	\$ 122.50	771.75
Pannell,William Winder Thomas	Partner/Principal	17-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	5.70	\$ 435.00	2,479.50
Garcia,Francisco R.	Senior Manager	17-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY.	4.90	\$ 360.00	1,764.00
Chepenik,Adam Brandon	Partner/Principal	17-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.00	\$ 435.00	1,740.00
Dougherty,Ryan Curran	Senior	17-Apr-19	T3 - Long-Term Projections	Update bridge of FOMB targets to revised FOMB targets for Special Revenue Funds based on information discovered during review	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	17-Apr-19	T3 - Long-Term Projections	Update bridge of FOMB targets to revised FOMB targets for Special Revenue Funds based on comments from S Panagiotakis (EY).	1.70	\$ 445.00	756.50
Riggins,Kyle	Senior	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Garcia,Francisco R.	Senior Manager	17-Apr-19	T3 - Plan of Adjustment	Update workplan for considerations of information provided by Deloitte	0.20	\$ 720.00	144.00
Sacks,Justin	Manager	17-Apr-19	T3 - Plan of Adjustment	Working session with A. Trang (EY) and J. Sacks (EY) to finalize the migration of TeamConnect data into EY hosting platform, tagging setup and automation for testing procedures on documentation to be obtained as part of the roll forward of bank accounts	0.60	\$ 595.00	357.00
Trang,Quan H	Manager	17-Apr-19	T3 - Plan of Adjustment	Working session with A. Trang (EY) and J. Sacks (EY) to finalize the migration of TeamConnect data into EY hosting platform, tagging setup and automation for testing procedures on documentation to be obtained as part of the roll forward of bank accounts	0.60	\$ 595.00	357.00
Alba,Dominique M	Staff	18-Apr-19	T3 - Plan of Adjustment	Analyze documentation received from D&P for agency "ACAA" for purposes of testing 6/30 balances	2.10	\$ 245.00	514.50
Santambrogio,Juan	Executive Director	18-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 810.00	1,053.00
Maciejewski,Brigid Jean	Manager	18-Apr-19	T3 - Plan of Adjustment	REDACTED	1.10	\$ 595.00	654.50
Lieberman,Charles	Staff	18-Apr-19	T3 - Plan of Adjustment	Draft summary of reserve requirements for working capital analysis	0.20	\$ 245.00	49.00
Chepenik,Adam Brandon	Partner/Principal	18-Apr-19	T3 - Long-Term Projections	Prepare new presentation on flow of funds for fiscal plan forecast.	2.90	\$ 870.00	2,523.00
Tajuddin,Salman Naveed	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Edit draft write-up of cash management system asked for by counsel for eventual inclusion in Disclosure Statement.	1.20	\$ 720.00	864.00
Trang,Quan H	Manager	18-Apr-19	T3 - Plan of Adjustment	Finalize coding for automation for tagging layout for Relativity workspace	1.80	\$ 595.00	1,071.00
Trang,Quan H	Manager	18-Apr-19	T3 - Plan of Adjustment	Finalize coding of tagging layout for Relativity workspace	1.80	\$ 595.00	1,071.00
Levy,Sheva R	Partner/Principal	18-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Panagiotakis,Sofia	Senior Manager	18-Apr-19	T3 - Long-Term Projections	Participate in Board meeting led by N. Jaresko (FOMB) to provide update on budget and fiscal plan changes.	0.80	\$ 720.00	576.00
Bugden,Nicholas R	Manager	18-Apr-19	T3 - Long-Term Projections	Participate in call with R. Tague (EY) and N. Bugden (EY) to review and discuss SUT flow of funds and required analysis.	0.60	\$ 595.00	357.00
Tague,Robert	Senior Manager	18-Apr-19	T3 - Long-Term Projections	Participate in call with R. Tague (EY) and N. Bugden (EY) to review and discuss SUT flow of funds and required analysis.	0.60	\$ 720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	18-Apr-19	T3 - Long-Term Projections	Participate in call with S. Tajuddin (EY), J. Burr (EY), N. Bugden (EY), and A. Chepenik (EY) to discuss flow of funds diagrams and outstanding questions from N. Jaresko (FOMB).	0.40	\$ 870.00	348.00
Tajuddin,Salman Naveed	Senior Manager	18-Apr-19	T3 - Long-Term Projections	Participate in call with S. Tajuddin (EY), J. Burr (EY), N. Bugden (EY), and A. Chepenik (EY) to discuss flow of funds diagrams and outstanding questions from N. Jaresko (FOMB).	0.40	\$ 720.00	288.00
Burr,Jeremy	Senior	18-Apr-19	T3 - Long-Term Projections	Participate in call with S. Tajuddin (EY), J. Burr (EY), N. Bugden (EY), and A. Chepenik (EY) to discuss flow of funds diagrams and outstanding questions from N. Jaresko (FOMB).	0.40	\$ 445.00	178.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bugden, Nicholas R	Manager	18-Apr-19	T3 - Long-Term Projections	Participate in call with S. Tajuddin (EY), J. Burr (EY), N. Bugden (EY), and A. Chepenik (EY) to discuss flow of funds diagrams and outstanding questions from N. Jaresko (FOMB).	0.40	\$ 595.00	238.00
Sacks, Justin	Manager	18-Apr-19	T3 - Plan of Adjustment	Participate in meeting with Duff & Phelps and T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to discuss transfer of TeamConnect data, EY questions on the data and a walkthrough of the provided Turismo information for purposes of reconciling TC to the account inventory data.	0.60	\$ 595.00	357.00
Chawla, Sonia	Senior	18-Apr-19	T3 - Plan of Adjustment	Participate in meeting with Duff & Phelps and T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to discuss transfer of TeamConnect data, EY questions on the data and a walkthrough of the provided Turismo information for purposes of reconciling TC to the account inventory data.	0.60	\$ 445.00	267.00
Trang, Quan H	Manager	18-Apr-19	T3 - Plan of Adjustment	Participate in meeting with Duff & Phelps and T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to discuss transfer of TeamConnect data, EY questions on the data and a walkthrough of the provided Turismo information for purposes of reconciling TC to the account inventory data.	0.60	\$ 595.00	357.00
Garcia, Francisco R.	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Participate in meeting with Duff & Phelps and T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to discuss transfer of TeamConnect data, EY questions on the data and a walkthrough of the provided Turismo information for purposes of reconciling TC to the account inventory data.	0.60	\$ 720.00	432.00
Pannell, William Winder Thomas	Partner/Principal	18-Apr-19	T3 - Plan of Adjustment	Participate in meeting with Duff & Phelps and T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to discuss transfer of TeamConnect data, EY questions on the data and a walkthrough of the provided Turismo information for purposes of reconciling TC to the account inventory data.	0.60	\$ 870.00	522.00
Panagiotakis, Sofia	Senior Manager	18-Apr-19	T3 - Long-Term Projections	Participate in prep meeting with N. Jaresko (FOMB) and S. Negron (FOMB) for the Board meeting.	0.50	\$ 720.00	360.00
Linskey, Michael	Manager	18-Apr-19	T3 - Plan of Adjustment	Participate in working session with S. Tajuddin (EY) and M. Linskey (EY) to discuss COFIM, FAM and COFINA flow of funds and bank account information	1.20	\$ 595.00	714.00
Tajuddin, Salman Naveed	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Participate in working session with S. Tajuddin (EY) and M. Linskey (EY) to discuss COFIM, FAM and COFINA flow of funds and bank account information	1.20	\$ 720.00	864.00
Alba, Dominique M	Staff	18-Apr-19	T3 - Plan of Adjustment	Prepare consolidated FI contact list, combining sources from TeamConnect, EY, and D&P to assist with FI requests.	1.90	\$ 245.00	465.50
Garcia, Francisco R.	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Prepare summary discussion document for meeting with Duff & Phelps relating to transition of data and documents.	1.60	\$ 720.00	1,152.00
Tajuddin, Salman Naveed	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Prepare illustrative flow chart of global cash management for inclusion in cash management disclosure write-up.	1.60	\$ 720.00	1,152.00
Burr, Jeremy	Senior	18-Apr-19	T3 - Long-Term Projections	Provide summary of PayGo budgeting process and benefits paid for both the Commonwealth and Instrumentalities in the ERS system in order to support an FY20 process flow	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	18-Apr-19	T3 - Plan of Adjustment	Review GFOA's best practice report on Cash Flow Analysis to support of our ongoing research	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	18-Apr-19	T3 - Plan of Adjustment	Review Pew Trust report "Building State Rainy Day Funds" to support of our ongoing research	1.80	\$ 445.00	801.00
Moran-Eserski, Javier	Senior	18-Apr-19	T3 - Plan of Adjustment	Review Pew Trust report "Why States Save" to support our ongoing research	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	18-Apr-19	T3 - Plan of Adjustment	Review Southborough Advisory Committee cash reserve policies to support our ongoing research	1.10	\$ 445.00	489.50
Chawla, Sonia	Senior	18-Apr-19	T3 - Plan of Adjustment	Review 6/30 documentation to determine which account holders provided consent letters for FOMB to access account information from financial institutions online, for BPPR.	2.90	\$ 445.00	1,290.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Maciejewski, Brigid Jean	Manager	18-Apr-19	T3 - Plan of Adjustment	Review AAFAP presentation regarding summary of bank account balances for Instrumentalities in preparation of preparing disclosure statement regarding cash management	1.60	\$ 595.00	952.00
Maciejewski, Brigid Jean	Manager	18-Apr-19	T3 - Plan of Adjustment	Review AAFAP TSA FY19 cash flow as of April 5, 2019 in preparation of preparing disclosure statement regarding cash management	1.60	\$ 595.00	952.00
Chepenik, Adam Brandon	Partner/Principal	18-Apr-19	T3 - Plan of Adjustment	Review cash system write up for disclosure statement	0.40	\$ 870.00	348.00
Lieberman, Charles	Staff	18-Apr-19	T3 - Plan of Adjustment	Review correspondences related to working capital analysis	0.20	\$ 245.00	49.00
Maciejewski, Brigid Jean	Manager	18-Apr-19	T3 - Plan of Adjustment	Review CW FP for Liquidity reserve in preparation of preparing disclosure statement regarding cash management	1.90	\$ 595.00	1,130.50
Maciejewski, Brigid Jean	Manager	18-Apr-19	T3 - Plan of Adjustment	Review deck regarding cash reserve requirements in order to provide comments to team	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	18-Apr-19	T3 - Plan of Adjustment	Review Docket 2828 regarding Title III entities of the Commonwealth in preparation of preparing disclosure statement regarding cash management	1.70	\$ 595.00	1,011.50
Maciejewski, Brigid Jean	Manager	18-Apr-19	T3 - Plan of Adjustment	Review documents from Conway regarding TSA/non-TSA flow of funds in preparation of preparing disclosure statement regarding cash management	1.20	\$ 595.00	714.00
Lieberman, Charles	Staff	18-Apr-19	T3 - Plan of Adjustment	Review Draft of Cash Management memo as of 4/18/19 in order to circulate to counsel	1.10	\$ 245.00	269.50
Garcia, Francisco R.	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Review draft of debtor's cash management system memorandum	0.80	\$ 720.00	576.00
Santambrogio, Juan	Executive Director	18-Apr-19	T3 - Long-Term Projections	Review final version of board materials on budget and fiscal plan decisions	1.40	\$ 810.00	1,134.00
Hurtado, Sergio Danilo	Senior	18-Apr-19	T3 - Long-Term Projections	Review FY19 budget controls with language in resolutions for potential changes to Fiscal Plan	1.10	\$ 445.00	489.50
Tajuddin, Salman Naveed	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Review Instruction Agreement (filing from February 2019 COFINA Plan Supplement) to understand cash flows relating to COFIM and FAM underlying sales and use taxes	0.50	\$ 720.00	360.00
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Assignments under the Treasury Custody for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Department of Correction and Rehabilitation for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Department of Economic Development and Trade for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Department of Finance (Other Puerto Rico Treasury Custody Accounts) for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Electric Power Authority for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Electronic Lottery for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including General Court of Justice for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Highway and Transportation Authority for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Industrial Development Company for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Institutional Trust of the National Guard of Puerto Rico for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Metropolitan Bus Authority for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Public Broadcasting Corporation for cash and investments balance	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including Puerto Rico Public Broadcasting Corporation for cash and investments balance	0.10	\$ 245.00	24.50

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Villavicencio,Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Santander for account holders including University of Puerto Rico for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for BNY Mellon for account holders including Convention Center District Authority for cash and investments balance	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for BNY Mellon for account holders including Government Retirement System Administration for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for BNY Mellon for account holders including the Judiciary for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holder including Highway and Transportation Authority for cash and investments balance	2.60	\$ 245.00	637.00
Villavicencio,Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holders including Ports Authority for cash and investments balance	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holders including Puerto Rico Sales Tax Financing Corporation (COFINA) for cash and investments balance	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	18-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holders including University of Puerto Rico for cash and investments balance	0.70	\$ 245.00	171.50
Linskey,Michael	Manager	18-Apr-19	T3 - Plan of Adjustment	Review COFIM documentation and flow of funds information	0.70	\$ 595.00	416.50
Maciejewski,Brigid Jean	Manager	18-Apr-19	T3 - Plan of Adjustment	Review OMB memo on restricted funds in the government in preparation of preparing disclosure statement regarding cash management	0.80	\$ 595.00	476.00
Hurtado,Sergio Danilo	Senior	18-Apr-19	T3 - Long-Term Projections	Review previously proposed FY20 budget process improvements for potential additional budget controls with language for potential changes to Fiscal Plan	1.80	\$ 445.00	801.00
Lieberman,Charles	Staff	18-Apr-19	T3 - Plan of Adjustment	Review Puerto Rico Reserve Requirements Presentation for working capital analysis	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	18-Apr-19	T3 - Plan of Adjustment	Review those Banco Popular accounts we have not been granted web access to and understand why	2.30	\$ 245.00	563.50
Good JR,Clark E	Manager	18-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Lieberman,Charles	Staff	18-Apr-19	T3 - Plan of Adjustment	Research documents relating to cash movement memo	0.90	\$ 245.00	220.50
Alba,Dominique M	Staff	18-Apr-19	T3 - Plan of Adjustment	Review consent letters for agencies related to BPPR that can be sent to the FI for requests for online access	2.80	\$ 245.00	686.00
Santambrogio,Juan	Executive Director	18-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	3.50	\$ 405.00	1,417.50
Tajuddin,Salman Naveed	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Travel from San Juan, PR to New York, NY	4.00	\$ 720.00	2,880.00
Chawla,Sonia	Senior	18-Apr-19	T3 - Plan of Adjustment	Update inventory listing to reflect accounts that will potentially have online access.	1.30	\$ 445.00	578.50
Linskey,Michael	Manager	18-Apr-19	T3 - Plan of Adjustment	Update Sales and Use Tax flow of funds diagram with associated descriptions in presentation	1.40	\$ 595.00	833.00
Moran-Eserski,Javier	Senior	18-Apr-19	T3 - Plan of Adjustment	Update the PowerPoint presentation on best practices for fund balance reserves to include new research with comments received from other team members	1.70	\$ 445.00	756.50
Chawla,Sonia	Senior	18-Apr-19	T3 - Plan of Adjustment	Working session with P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to finalize tagging layout and automation for testing procedures on documentation to be obtained as part of the roll forward of bank accounts.	0.60	\$ 445.00	267.00
Trang,Quan H	Manager	18-Apr-19	T3 - Plan of Adjustment	Working session with P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to finalize tagging layout and automation for testing procedures on documentation to be obtained as part of the roll forward of bank accounts.	0.60	\$ 595.00	357.00
Garcia,Francisco R.	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Working session with P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to finalize tagging layout and automation for testing procedures on documentation to be obtained as part of the roll forward of bank accounts.	0.60	\$ 720.00	432.00
Sacks,Justin	Manager	18-Apr-19	T3 - Plan of Adjustment	Working session with P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to finalize tagging layout and automation for testing procedures on documentation to be obtained as part of the roll forward of bank accounts.	0.60	\$ 595.00	357.00

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Sacks, Justin	Manager	18-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to walkthrough the migration of TeamConnect data into the EY hosting platform, and creation of the working platform for testing rollforward procedures.	1.20	\$ 595.00	714.00
Chawla, Sonia	Senior	18-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to walkthrough the migration of TeamConnect data into the EY hosting platform, and creation of the working platform for testing rollforward procedures.	1.20	\$ 445.00	534.00
Trang, Quan H	Manager	18-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to walkthrough the migration of TeamConnect data into the EY hosting platform, and creation of the working platform for testing rollforward procedures.	1.20	\$ 595.00	714.00
Garcia, Francisco R.	Senior Manager	18-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to walkthrough the migration of TeamConnect data into the EY hosting platform, and creation of the working platform for testing rollforward procedures.	1.20	\$ 720.00	864.00
Pannell, William Winder Thomas	Partner/Principal	18-Apr-19	T3 - Plan of Adjustment	Working session with T Pannell (EY), P Garcia (EY), J Sacks (EY), A Trang (EY), and S Chawla (EY) to walkthrough the migration of TeamConnect data into the EY hosting platform, and creation of the working platform for testing rollforward procedures.	1.20	\$ 870.00	1,044.00
Bugden, Nicholas R	Manager	19-Apr-19	T3 - Long-Term Projections	Analyze corporate/individual income tax credit data from Hacienda report	1.60	\$ 595.00	952.00
Alba, Dominique M	Staff	19-Apr-19	T3 - Plan of Adjustment	Analyze documentation received from D&P for agency "ACAA" for purposes of testing 6/30 balances	1.40	\$ 245.00	343.00
Lieberman, Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Compare the incentives included in the DDEC incentives code presentation from Jan 2018 to our current years analysis, in preparation for Puerto Rico's Tax Incentives Analysis for the FOMB	0.80	\$ 245.00	196.00
Bugden, Nicholas R	Manager	19-Apr-19	T3 - Long-Term Projections	Analyze data from Hacienda tax expenditures report	2.10	\$ 595.00	1,249.50
Trang, Quan H	Manager	19-Apr-19	T3 - Plan of Adjustment	Review automation features for Relativity workspace	1.60	\$ 595.00	952.00
Santambrogio, Juan	Executive Director	19-Apr-19	T3 - Expert Testimony	REDACTED	1.80	\$ 810.00	1,458.00
Moran-Eserski, Javier	Senior	19-Apr-19	T3 - Long-Term Projections	Prepare additional chart on fiscal costs for studied incentive laws to be included in a presentation for FOMB	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	19-Apr-19	T3 - Long-Term Projections	Prepare chart on fiscal costs for studied incentive laws to be included in a presentation for FOMB	1.30	\$ 445.00	578.50
Trang, Quan H	Manager	19-Apr-19	T3 - Plan of Adjustment	Prepare relativity dashboard functionality to show progress of bank account testing.	0.90	\$ 595.00	535.50
Garcia, Francisco R.	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Draft bank account analysis update to share with FOMB and Counsel.	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Edit draft write-up of cash management system asked for by counsel for eventual inclusion in Disclosure Statement.	0.50	\$ 720.00	360.00
Tajuddin, Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Edit letter from Executive Director Natalie Jaresko regarding unpaid Paygo resolutions from the government.	0.50	\$ 720.00	360.00
Chawla, Sonia	Senior	19-Apr-19	T3 - Plan of Adjustment	Review financial institutions request for access to online accounts.	0.60	\$ 445.00	267.00
Trang, Quan H	Manager	19-Apr-19	T3 - Plan of Adjustment	Implement additional features for Relativity workspace to aid the team in testing account balances	2.40	\$ 595.00	1,428.00
Chepenik, Adam Brandon	Partner/Principal	19-Apr-19	T3 - Expert Testimony	Participate in call with M. Dale (Proskauer), J. Levitan (Proskauer), B. Rosen (Proskauer), J. Santambrogio (EY), S. Tajuddin (EY), R. Tague (EY), and A Chepenik (EY) to discuss declaration regarding valuation of paygo cash flows.	0.30	\$ 870.00	261.00
Tajuddin, Salman Naveed	Senior Manager	19-Apr-19	T3 - Expert Testimony	Participate in call with M. Dale (Proskauer), J. Levitan (Proskauer), B. Rosen (Proskauer), J. Santambrogio (EY), S. Tajuddin (EY), R. Tague (EY), and A Chepenik (EY) to discuss declaration regarding valuation of paygo cash flows.	0.30	\$ 720.00	216.00
Santambrogio, Juan	Executive Director	19-Apr-19	T3 - Expert Testimony	Participate in call with M. Dale (Proskauer), J. Levitan (Proskauer), B. Rosen (Proskauer), J. Santambrogio (EY), S. Tajuddin (EY), R. Tague (EY), and A Chepenik (EY) to discuss declaration regarding valuation of paygo cash flows.	0.30	\$ 810.00	243.00

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Tague,Robert	Senior Manager	19-Apr-19	T3 - Expert Testimony	Participate in call with M. Dale (Proskauer), J. Levitan (Proskauer), B. Rosen (Proskauer), J. Santambrogio (EY), S. Tajuddin (EY), R Tague (EY), and A Chepenik (EY) to discuss declaration regarding valuation of paygo cash flows.	0.30	\$ 720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	19-Apr-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and A. Chepenik (EY) to discuss tax expenditure forecast.	0.30	\$ 870.00	261.00
Burr,Jeremy	Senior	19-Apr-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and A. Chepenik (EY) to discuss tax expenditure forecast.	0.30	\$ 445.00	133.50
Santambrogio,Juan	Executive Director	19-Apr-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), and Rob Tague (EY) to discuss fiscal plan forecast update and other analysis.	0.60	\$ 810.00	486.00
Chepenik,Adam Brandon	Partner/Principal	19-Apr-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), and Rob Tague (EY) to discuss fiscal plan forecast update and other analysis.	0.60	\$ 870.00	522.00
Tague,Robert	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), and Rob Tague (EY) to discuss fiscal plan forecast update and other analysis.	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), A. Chepenik (EY), S. Tajuddin (EY), and Rob Tague (EY) to discuss fiscal plan forecast update and other analysis.	0.60	\$ 720.00	432.00
Chepenik,Adam Brandon	Partner/Principal	19-Apr-19	T3 - Long-Term Projections	Participate in call with N. Bugden (EY) and A. Chepenik (EY) to discuss tax credit and cash grant forecast.	0.40	\$ 870.00	348.00
Bugden,Nicholas R	Manager	19-Apr-19	T3 - Long-Term Projections	Participate in call with N. Bugden (EY) and A. Chepenik (EY) to discuss tax credit and cash grant forecast.	0.40	\$ 595.00	238.00
Chepenik,Adam Brandon	Partner/Principal	19-Apr-19	T3 - Plan of Adjustment	Participate in call with S. Tajuddin and A. Chepenik (EY) to discuss cash and bank account mapping.	0.30	\$ 870.00	261.00
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Participate in call with S. Tajuddin and A. Chepenik (EY) to discuss cash and bank account mapping.	0.30	\$ 720.00	216.00
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Participate in call with S. Tajuddin (EY) and M. Linskey (EY) to discuss COFIM flow of funds and next steps for presentation for FOMB	0.30	\$ 720.00	216.00
Linskey,Michael	Manager	19-Apr-19	T3 - Long-Term Projections	Participate in call with S. Tajuddin (EY) and M. Linskey (EY) to discuss COFIM flow of funds and next steps for presentation for FOMB	0.30	\$ 595.00	178.50
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Participate in call with T. Ahlberg (Conway) to obtain feedback on FAM/COFINA flow chart.	0.20	\$ 720.00	144.00
Burr,Jeremy	Senior	19-Apr-19	T3 - Long-Term Projections	Participate in meeting with J.Burr (EY) and C. Lieberman (EY) to discuss tax incentives for Puerto Rico's Tax Incentives Analysis for the FOMB	0.60	\$ 445.00	267.00
Lieberman,Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Participate in meeting with J.Burr (EY) and C. Lieberman (EY) to discuss tax incentives for Puerto Rico's Tax Incentives Analysis for the FOMB	0.60	\$ 245.00	147.00
Panagiotakis,Sofia	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Participate in meeting with McKinsey to discuss the IFCUs and the SRF forecasts in the revised fiscal plan.	1.60	\$ 720.00	1,152.00
Bugden,Nicholas R	Manager	19-Apr-19	T3 - Long-Term Projections	Participate in call with N.Bugden (EY) and C.Lieberman (EY) to discuss tax incentives for Puerto Rico's Tax Incentives Analysis for the FOMB.	0.30	\$ 595.00	178.50
Lieberman,Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Participate in call with N.Bugden (EY) and C.Lieberman (EY) to discuss tax incentives for Puerto Rico's Tax Incentives Analysis for the FOMB.	0.30	\$ 245.00	73.50
Chepenik,Adam Brandon	Partner/Principal	19-Apr-19	T3 - Long-Term Projections	Perform additional tax forecast analysis gross up calculations	2.70	\$ 870.00	2,349.00
Chepenik,Adam Brandon	Partner/Principal	19-Apr-19	T3 - Long-Term Projections	Prepare additional analysis on tax credit gross up forecast for fiscal plan	1.10	\$ 870.00	957.00
Bugden,Nicholas R	Manager	19-Apr-19	T3 - Long-Term Projections	Prepare amended draft 205 letter on capital expenditure budgeting	2.10	\$ 595.00	1,249.50
Lieberman,Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Prepare summary chart of differences between the incentives included in the DDEC incentives code presentation from Jan 2018 to our current years analysis, in preparation for Puerto Rico's Tax Incentives Analysis for the FOMB	0.80	\$ 245.00	196.00
Panagiotakis,Sofia	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Prepare outline of slide on Health grouping analysis requested by Board	0.40	\$ 720.00	288.00
Lieberman,Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Prepare table for tax incentives related to Rum Cover-Over in fiscal plan excel model in preparation for in preparation for Puerto Rico's Tax Incentives Analysis for the FOMB	0.40	\$ 245.00	98.00
Burr,Jeremy	Senior	19-Apr-19	T3 - Long-Term Projections	Provide feedback on the rum cover over forecast in the forthcoming fiscal plan to support the FY20 budget	0.30	\$ 445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	19-Apr-19	T3 - Plan of Adjustment	Review "Cash Management System" report to understand how cash flows across the commonwealth and other IFUCs	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	19-Apr-19	T3 - Plan of Adjustment	Review "Financial Information and Operating Data" Report for the commonwealth of Puerto Rico from December 2016 to understand the liquidity crisis of the government	1.90	\$ 445.00	845.50
Moran-Eserski,Javier	Senior	19-Apr-19	T3 - Plan of Adjustment	Review COFINA's Disclosure Statement to understand how SUT collections flow into the commonwealth	1.20	\$ 445.00	534.00
Moran-Eserski,Javier	Senior	19-Apr-19	T3 - Plan of Adjustment	Review Conway's TSA description report from 2016 to understand the commonwealth's cash flow	1.10	\$ 445.00	489.50
Lieberman,Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Analyze tax Incentives chart in DDEC presentation for tax incentives memo	0.60	\$ 245.00	147.00
Trang,Quan H	Manager	19-Apr-19	T3 - Plan of Adjustment	Research in order to test additional Relativity dashboard functionality	3.10	\$ 595.00	1,844.50
Dougherty,Ryan Curran	Senior	19-Apr-19	T3 - Long-Term Projections	Review methodology behind updating IFCU builds in the Fiscal Plan	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	19-Apr-19	T3 - Long-Term Projections	Review analyze methodology behind updating SRF baseline	1.20	\$ 445.00	534.00
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Review COFIM/FAM presentation prepared by Promesa staff	0.70	\$ 720.00	504.00
Burr,Jeremy	Senior	19-Apr-19	T3 - Long-Term Projections	Review the forthcoming letter for outstanding PayGo obligations regarding budgeting for payments into the system	0.60	\$ 445.00	267.00
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Review COFIM/FAM presentation prepared by Promesa staff	0.30	\$ 720.00	216.00
Chepenik,Adam Brandon	Partner/Principal	19-Apr-19	T3 - Plan of Adjustment	Review COFINA cash mapping documentation.	0.80	\$ 870.00	696.00
Moran-Eserski,Javier	Senior	19-Apr-19	T3 - Plan of Adjustment	Review Conway's TSA presentation from 2016 to understand the commonwealth's liquidity	0.80	\$ 445.00	356.00
Lieberman,Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Review correspondences related to Puerto Rico's Tax Incentives Analysis for the FOMB	0.20	\$ 245.00	49.00
Lieberman,Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Review DDEC incentives code presentation from Jan 2018 in preparation for Puerto Rico's Tax Incentives Analysis for the FOME	1.10	\$ 245.00	269.50
Bugden,Nicholas R	Manager	19-Apr-19	T3 - Long-Term Projections	Review Hacienda tax expenditures report	0.80	\$ 595.00	476.00
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Review Instruction Agreement (filing from February 2019 COFINA Plan Supplement) to understand cash flows relating to COFIM and FAM underlying sales and use taxes	0.50	\$ 720.00	360.00
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Review letter from Executive Director Natalie Jaresko regarding joint resolutions of the government.	0.50	\$ 720.00	360.00
Panagiotakis,Sofia	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Review McKinsey SRF/IFCU deck to understand the impact of the revisions to the surplus in the FP	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Review MIF/FAM related appropriated spending analysis prepared by N. Bugden.	0.50	\$ 720.00	360.00
Villavicencio,Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Automobile Accident Compensation Administration for cash and investments balance	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Department of Finance (General Tax)	2.90	\$ 245.00	710.50
Villavicencio,Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Health Insurance Administration for cash and investments balance	1.60	\$ 245.00	392.00
Villavicencio,Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Administration for the Development of Agricultural Enterprises for cash and investments balance	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Assignments under the Treasury Custody for cash and investments balance	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Authority for the Financing of Infrastructure for cash and investments balance	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Department of Natural and Environmental Resources for cash and investments balance.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Economic Development Bank for Puerto Rico for cash and investments balance.	0.40	\$ 245.00	98.00

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Villavicencio, Nancy	Staff	19-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Electric Power Authority, Fiscal Agency & Financial Advisory Authority (AAFAF), Government Retirement System Administration and the Judiciary for cash and investments balance.	0.20	\$ 245.00	49.00
Linskey, Michael	Manager	19-Apr-19	T3 - Plan of Adjustment	Review COFIM / FAM legislation to confirm flow of funds	1.30	\$ 595.00	773.50
Garcia, Francisco R.	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Review Relativity database structure relating to rollforward of accounts	1.10	\$ 720.00	792.00
Stricklin, Todd	Senior	19-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Stricklin, Todd	Senior	19-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 405.00	283.50
Tajuddin, Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Review rainy day fund white paper to obtain understanding of analysis to calculate desired rainy day fund for Puerto Rico	1.20	\$ 720.00	864.00
Tajuddin, Salman Naveed	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Review statute governing the distribution of sales and use taxes to various budgets of the Commonwealth	0.50	\$ 720.00	360.00
Lieberman, Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Review Tax Incentives chart in DDEC presentation in preparation for tax incentives memo	0.30	\$ 245.00	73.50
Bugden, Nicholas R	Manager	19-Apr-19	T3 - Long-Term Projections	Review tax incentives included in DDEC presentation	0.80	\$ 595.00	476.00
Lieberman, Charles	Staff	19-Apr-19	T3 - Long-Term Projections	Review tax incentives related to Rum Cover-Over in fiscal plan excel model in preparation for in preparation for Puerto Rico's Tax Incentives Analysis for the FOMB	0.90	\$ 245.00	220.50
Panagiotakis, Sofia	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Review the final memo on pension prepared by team	0.60	\$ 720.00	432.00
Dougherty, Ryan Curran	Senior	19-Apr-19	T3 - Long-Term Projections	Review updated methodology on SRF baseline to provide feedback to McKinsey on agencies to target.	1.40	\$ 445.00	623.00
Alba, Dominique M	Staff	19-Apr-19	T3 - Plan of Adjustment	Review consent letters for agencies related to BPPR that can be sent to the FI for requests for online access - Additional listing.	1.60	\$ 245.00	392.00
Alba, Dominique M	Staff	19-Apr-19	T3 - Plan of Adjustment	Review consent letters for agencies related to BPPR that can be sent to the FI for requests for online access - Revisit those agencies that were initially flagged as having no consent letter.	2.20	\$ 245.00	539.00
Alba, Dominique M	Staff	19-Apr-19	T3 - Plan of Adjustment	Review consent letters for agencies related to BPPR that can be sent to the FI for requests for online access.	2.40	\$ 245.00	588.00
Chawla, Sonia	Senior	19-Apr-19	T3 - Plan of Adjustment	Review consent letters using 6/30 TC data for agencies related to BPPR that can be sent to the FI for requests for online access.	2.10	\$ 445.00	934.50
Maciejewski, Brigid Jean	Manager	19-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Detroit, MI	9.00	\$ 297.50	2,677.50
Chawla, Sonia	Senior	19-Apr-19	T3 - Plan of Adjustment	Update analysis of BPPR accounts with access to online banking systems vs those that do not have access but should have access to send to point of contact.	2.60	\$ 445.00	1,157.00
Dougherty, Ryan Curran	Senior	19-Apr-19	T3 - Long-Term Projections	Update analysis on methodology behind updating SRF baseline after discussion with R Rivera (McK).	1.10	\$ 445.00	489.50
Garcia, Francisco R.	Senior Manager	19-Apr-19	T3 - Plan of Adjustment	Update list of Banco Popular accounts to obtain for Web Access.	0.30	\$ 720.00	216.00
Linskey, Michael	Manager	19-Apr-19	T3 - Plan of Adjustment	Update COFIM budget presentation - summary of COFIM budget sector	1.90	\$ 595.00	1,130.50
Linskey, Michael	Manager	19-Apr-19	T3 - Plan of Adjustment	Update COFIM budget presentation to include FAM budget analysis	0.80	\$ 595.00	476.00
Linskey, Michael	Manager	19-Apr-19	T3 - Plan of Adjustment	Update COFIM flow of funds diagrams and associated descriptions	2.20	\$ 595.00	1,309.00
Chepenik, Adam Brandon	Partner/Principal	19-Apr-19	T3 - Long-Term Projections	Update paygo forecast letter for N. Jaresko (FOMB) review.	0.90	\$ 870.00	783.00
Stricklin, Todd	Senior	19-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 405.00	972.00
Stricklin, Todd	Senior	19-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Stricklin, Todd	Senior	19-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 405.00	648.00
Burr, Jeremy	Senior	20-Apr-19	T3 - Long-Term Projections	Working meeting with S Panagiotakis (EY) and J Burr (EY) to respond to N Jaresko (FOMB) regarding the unpaid PayGo amounts for FY18 and FY19 and budgetary controls on the PayGo accounts	0.40	\$ 445.00	178.00
Panagiotakis, Sofia	Senior Manager	20-Apr-19	T3 - Long-Term Projections	Working meeting with S Panagiotakis (EY) and J Burr (EY) to respond to N Jaresko (FOMB) regarding the unpaid PayGo amounts for FY18 and FY19 and budgetary controls on the PayGo accounts	0.40	\$ 720.00	288.00
Burr, Jeremy	Senior	20-Apr-19	T3 - Long-Term Projections	Review the updated cash grant deck to be presented to the board to update additional detail on specific cash grants	1.30	\$ 445.00	578.50

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Chepenik,Adam Brandon	Partner/Principal	20-Apr-19	T3 - Long-Term Projections	Research tax credit cash grant issuance in preparation for creating fiscal plan update material for N. Jaresko (FOMB) review and discussion.	3.90	\$ 870.00	3,393.00
Chepenik,Adam Brandon	Partner/Principal	20-Apr-19	T3 - Long-Term Projections	Begin preparing tax credit cash grant analysis presentation for N. Jaresko (FOMB) consideration as part of gross up to fiscal plan.	1.90	\$ 870.00	1,653.00
Chepenik,Adam Brandon	Partner/Principal	20-Apr-19	T3 - Long-Term Projections	Participate in call with E. Rios (Hacienda) and A. Chepenik (EY) to discuss tax credit forecast.	0.30	\$ 870.00	261.00
Burr,Jeremy	Senior	21-Apr-19	T3 - Long-Term Projections	Review the new IFCU builds in the forthcoming fiscal plan comparing against the Gov't plan, prior budgets and prior certified fiscal plans.	3.20	\$ 445.00	1,424.00
Burr,Jeremy	Senior	21-Apr-19	T3 - Long-Term Projections	Provide feedback on assets held by the public building authority ("PBA") to support growth indicators for the agency.	0.90	\$ 445.00	400.50
Burr,Jeremy	Senior	21-Apr-19	T3 - Long-Term Projections	Prepare response for the ASES cash flow actuals in order to support the forthcoming FP update.	0.60	\$ 445.00	267.00
Burr,Jeremy	Senior	21-Apr-19	T3 - Long-Term Projections	Review the surplus analysis from the forthcoming fiscal plan in order to provide feedback.	2.20	\$ 445.00	979.00
Chepenik,Adam Brandon	Partner/Principal	21-Apr-19	T3 - Long-Term Projections	Finalize draft of tax credit/cash grant issuance draft presentation for N. Jaresko (FOMB) consideration as part of gross up to fiscal plan.	2.80	\$ 870.00	2,436.00
Chepenik,Adam Brandon	Partner/Principal	21-Apr-19	T3 - Long-Term Projections	Prepare data questions to M. Laboy (DDEC) on tax credit and cash grant forecast.	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	21-Apr-19	T3 - Long-Term Projections	Edit and resend paygo letter to N. Jaresko (FOMB).	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	21-Apr-19	T3 - Long-Term Projections	Continue to research tax credit/cash grant issuance in preparation for creating fiscal plan update material for N. Jaresko (FOMB) review and discussion.	1.40	\$ 870.00	1,218.00
Trang,Quan H	Manager	22-Apr-19	T3 - Plan of Adjustment	Prepare additional analysis on TeamConnect to extract the relationship between Account, Agency and Bank information.	2.70	\$ 595.00	1,606.50
Good JR,Clark E	Manager	22-Apr-19	T3 - Long-Term Projections	Analyze additional detail for police payroll provided by McKinsey.	1.20	\$ 519.00	622.80
Good JR,Clark E	Manager	22-Apr-19	T3 - Long-Term Projections	Analyze police payroll changes on FP estimates.	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	22-Apr-19	T3 - Long-Term Projections	Analyze police payroll presentation from McKinsey.	0.70	\$ 519.00	363.30
Chawla,Sonia	Senior	22-Apr-19	T3 - Plan of Adjustment	Analyze account inventory listing to research account names/numbers that appear to be duplicates.	2.90	\$ 445.00	1,290.50
Garcia,Francisco R.	Senior Manager	22-Apr-19	T3 - Plan of Adjustment	Analyze D&P supporting documentation for ACAA to identify variances against the D&P report.	2.10	\$ 720.00	1,512.00
Alba,Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Analyze documentation received from D&P for UPR for purposes of testing 6/30 balances.	0.20	\$ 245.00	49.00
Chawla,Sonia	Senior	22-Apr-19	T3 - Plan of Adjustment	Analyze extracted information from online banking portal for BPPR to identify new accounts not included in our inventory listing.	1.80	\$ 445.00	801.00
Alba,Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Analyze Hacienda file to find date associated with data for ACAA Analysis.	0.80	\$ 245.00	196.00
Santambrogio,Juan	Executive Director	22-Apr-19	T3 - Long-Term Projections	Call with J Santambrogio (EY), C Good (EY) and representative from McKinsey to discuss the pension updates for staffing / payroll levels.	0.40	\$ 810.00	324.00
Good JR,Clark E	Manager	22-Apr-19	T3 - Long-Term Projections	Call with J Santambrogio (EY), C Good (EY) and representative from McKinsey to discuss the pension updates for staffing / payroll levels.	0.40	\$ 519.00	207.60
Chepenik,Adam Brandon	Partner/Principal	22-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Santambrogio,Juan	Executive Director	22-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 810.00	486.00
Malhotra,Gaurav	Partner/Principal	22-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Continue to work on tax forecast gross up analysis for presentation.	1.80	\$ 870.00	1,566.00
Alba,Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Review Scotiabank statements for 12/31 and 3/31 for Relativity upload.	1.90	\$ 245.00	465.50
Trang,Quan H	Manager	22-Apr-19	T3 - Plan of Adjustment	Implement additional automation per updated coding layout request for Relativity.	1.40	\$ 595.00	833.00
Chepenik,Adam Brandon	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Incorporate edits on paygo estimates letter based on feedback from N. Jaresko (FOMB) and K. Rifkind (FOMB).	1.10	\$ 870.00	957.00
Trang,Quan H	Manager	22-Apr-19	T3 - Plan of Adjustment	Review previous account balances in Relativity to aid the team in testing account balances.	1.20	\$ 595.00	714.00
Trang,Quan H	Manager	22-Apr-19	T3 - Plan of Adjustment	Optimize event handler code and Relativity workspace scrip.	2.80	\$ 595.00	1,666.00
Good JR,Clark E	Manager	22-Apr-19	T3 - Long-Term Projections	Participate in call with A Berk (EY) and C Good (EY) to discuss FICA taxes and police payroll.	0.20	\$ 519.00	103.80
Berk,Adam S.	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Participate in call with A Berk (EY) and C Good (EY) to discuss FICA taxes and police payroll.	0.20	\$ 721.00	144.20

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Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Participate in call with B Maciejewski (EY), C Lieberman (EY) to discuss McKinsey comments on tax expenditure assessment report	0.20	\$ 245.00	49.00
Maciejewski, Brigid Jean	Manager	22-Apr-19	T3 - Long-Term Projections	Participate in call with B Maciejewski (EY), C Lieberman (EY) to discuss McKinsey comments on tax expenditure assessment report	0.20	\$ 595.00	119.00
Panagiotakis, Sofia	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), M. Santos (EY), and C. Carpenter (EY) to discuss the fiscal plan/budget update presentation for N. Jaresko (FOMB)	1.00	\$ 720.00	720.00
Hurtado, Sergio Danilo	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), M. Santos (EY), and C. Carpenter (EY) to discuss the fiscal plan/budget update presentation for N. Jaresko (FOMB)	1.00	\$ 445.00	445.00
Dougherty, Ryan Curran	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), M. Santos (EY), and C. Carpenter (EY) to discuss the fiscal plan/budget update presentation for N. Jaresko (FOMB)	1.00	\$ 445.00	445.00
Santos, Marhelich	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), M. Santos (EY), and C. Carpenter (EY) to discuss the fiscal plan/budget update presentation for N. Jaresko (FOMB)	1.00	\$ 445.00	445.00
Santambrogio, Juan	Executive Director	22-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), M. Santos (EY), and C. Carpenter (EY) to discuss the fiscal plan/budget update presentation for N. Jaresko (FOMB)	1.00	\$ 810.00	810.00
Burr, Jeremy	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), M. Santos (EY), and C. Carpenter (EY) to discuss the fiscal plan/budget update presentation for N. Jaresko (FOMB)	1.00	\$ 445.00	445.00
Carpenter, Christina Maria	Staff	22-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R. Dougherty (EY), S. Hurtado (EY), M. Santos (EY), and C. Carpenter (EY) to discuss the fiscal plan/budget update presentation for N. Jaresko (FOMB)	1.00	\$ 245.00	245.00
Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Participate in call with M. Laboy (PRIDCO), E. Calversberg (PRIDCO), A. Chepenik (EY), G. Ojeda (FOMB), S. Tajuddin (EY), M. Linskey (EY), C. Lieberman (EY) to discuss tax credits and incentive forecast	1.10	\$ 245.00	269.50
Linskey, Michael	Manager	22-Apr-19	T3 - Long-Term Projections	Participate in call with M. Laboy (PRIDCO), E. Calversberg (PRIDCO), A. Chepenik (EY), G. Ojeda (FOMB), S. Tajuddin (EY), M. Linskey (EY), C. Lieberman (EY) to discuss tax credits and incentive forecast	1.10	\$ 595.00	654.50
Chepenik, Adam Brandon	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Participate in call with M. Laboy (PRIDCO), E. Calversberg (PRIDCO), A. Chepenik (EY), G. Ojeda (FOMB), S. Tajuddin (EY), M. Linskey (EY), C. Lieberman (EY) to discuss tax credits and incentive forecast	1.10	\$ 870.00	957.00
Tajuddin, Salman Naveed	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Participate in call with M. Laboy (PRIDCO), E. Calversberg (PRIDCO), A. Chepenik (EY), G. Ojeda (FOMB), S. Tajuddin (EY), M. Linskey (EY), C. Lieberman (EY) to discuss tax credits and incentive forecast	1.10	\$ 720.00	792.00
Tajuddin, Salman Naveed	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Participate in call with M. Yassin (AAFAF), H. Betancourt (AAFAF), J. Ortiz (AAFAF), S. Tajuddin (EY), M. Linskey (EY) and A. Chepenik (EY) to discuss cash flow and budgeting information relating to COFIM and FAM	0.60	\$ 720.00	432.00
Linskey, Michael	Manager	22-Apr-19	T3 - Long-Term Projections	Participate in call with M. Yassin (AAFAF), H. Betancourt (AAFAF), J. Ortiz (AAFAF), S. Tajuddin (EY), M. Linskey (EY) and A. Chepenik (EY) to discuss cash flow and budgeting information relating to COFIM and FAM	0.60	\$ 595.00	357.00
Chepenik, Adam Brandon	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Participate in call with M. Yassin (AAFAF), H. Betancourt (AAFAF), J. Ortiz (AAFAF), S. Tajuddin (EY), M. Linskey (EY) and A. Chepenik (EY) to discuss cash flow and budgeting information relating to COFIM and FAM	0.60	\$ 870.00	522.00
Bugden, Nicholas R	Manager	22-Apr-19	T3 - Long-Term Projections	Participate in call with N. Bugden (EY) and D. Mullins (EY) to discuss capital expenditure budgeting	0.60	\$ 595.00	357.00
Mullins, Daniel R	Executive Director	22-Apr-19	T3 - Long-Term Projections	Participate in call with N. Bugden (EY) and D. Mullins (EY) to discuss capital expenditure budgeting	0.60	\$ 810.00	486.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Maciejewski,Brigid Jean	Manager	22-Apr-19	T3 - Plan of Adjustment	Participate in call with R Tague (EY), B Maciejewski (EY) to debrief on working capital workstream and team assignments	0.60	\$ 595.00	357.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Plan of Adjustment	Participate in call with R Tague (EY), B Maciejewski (EY) to debrief on working capital workstream and team assignments	0.60	\$ 720.00	432.00
Linskey,Michael	Manager	22-Apr-19	T3 - Plan of Adjustment	Participate in conference call with M. Zerjal (Proskauer), E. Trigo (O'Neill), S. Tajuddin (EY) and M. Linskey (EY) to discuss cash management disclosure comments and next steps	0.50	\$ 595.00	297.50
Tajuddin,Salman Naveed	Senior Manager	22-Apr-19	T3 - Plan of Adjustment	Participate in conference call with M. Zerjal (Proskauer), E. Trigo (O'Neill), S. Tajuddin (EY) and M. Linskey (EY) to discuss cash management disclosure comments and next steps	0.50	\$ 720.00	360.00
Panagiotakis,Sofia	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), J. Davis (Mckinsey), T. Snyder (Mckinsey), A. Sarmiento (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), J. Burr (EY), R. DOugherty (EY), and S. Hurtado (EY) to discuss the impact of changes to the the fiscal plan.	3.90	\$ 720.00	2,808.00
Hurtado,Sergio Danilo	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), J. Davis (Mckinsey), T. Snyder (Mckinsey), A. Sarmiento (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), J. Burr (EY), R. DOugherty (EY), and S. Hurtado (EY) to discuss the impact of changes to the the fiscal plan.	3.90	\$ 445.00	1,735.50
Dougherty,Ryan Curran	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), J. Davis (Mckinsey), T. Snyder (Mckinsey), A. Sarmiento (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), J. Burr (EY), R. DOugherty (EY), and S. Hurtado (EY) to discuss the impact of changes to the the fiscal plan.	3.90	\$ 445.00	1,735.50
Santambrogio,Juan	Executive Director	22-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), J. Davis (Mckinsey), T. Snyder (Mckinsey), A. Sarmiento (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), J. Burr (EY), R. DOugherty (EY), and S. Hurtado (EY) to discuss the impact of changes to the the fiscal plan.	3.90	\$ 810.00	3,159.00
Burr,Jeremy	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), J. Davis (Mckinsey), T. Snyder (Mckinsey), A. Sarmiento (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), J. Burr (EY), R. DOugherty (EY), and S. Hurtado (EY) to discuss the impact of changes to the the fiscal plan.	3.90	\$ 445.00	1,735.50
Chepenik,Adam Brandon	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), J. Davis (Mckinsey), T. Snyder (Mckinsey), A. Sarmiento (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY), S. Panagiotakis (EY), J. Burr (EY), R. DOugherty (EY), and S. Hurtado (EY) to discuss the impact of changes to the the fiscal plan.	3.90	\$ 870.00	3,393.00
Bugden,Nicholas R	Manager	22-Apr-19	T3 - Long-Term Projections	Participate in meeting with S.Negron Reichard (FOMB) to discuss 205 capex letter	0.20	\$ 595.00	119.00
Panagiotakis,Sofia	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Participate in working meeting with A. Sarmiento (Mck), T. Snyder (Mck), S. Panagiotakis (EY), R. Dougherty (EY) and S. Hurtado (EY) to prepare the deck for the fiscal plan/budget update meeting with N. Jaresko.	1.80	\$ 720.00	1,296.00
Hurtado,Sergio Danilo	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in working meeting with A. Sarmiento (McK), T. Snyder (McK), S. Panagiotakis (EY), R. Dougherty (EY) and S. Hurtado (EY) to prepare the deck for the fiscal plan/budget update meeting with N. Jaresko.	1.80	\$ 445.00	801.00
Dougherty,Ryan Curran	Senior	22-Apr-19	T3 - Long-Term Projections	Participate in working meeting with A. Sarmiento (Mck), T. Snyder (Mck), S. Panagiotakis (EY), R. Dougherty (EY) and S. Hurtado (EY) to prepare the deck for the fiscal plan/budget update meeting with N. Jaresko.	1.80	\$ 445.00	801.00

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Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Prepare 2(F) - Tax Credits Grants updated chart for Puerto Rico's Tax Incentives Analysis	0.90	\$ 245.00	220.50
Alba, Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Begin preparation of a consolidated FI contact list, combining sources from TeamConnect, EY, and D&P to assist with FI requests.	1.40	\$ 245.00	343.00
Alba, Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Continue preparation of a consolidated FI contact list, combining sources from TeamConnect, EY, and D&P to assist with FI requests.	1.10	\$ 245.00	269.50
Alba, Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Complete preparation of a consolidated FI contact list, combining sources from TeamConnect, EY, and D&P to assist with FI requests.	2.10	\$ 245.00	514.50
Bugden, Nicholas R	Manager	22-Apr-19	T3 - Long-Term Projections	Prepare abbreviated 205 letter concerning Municipal Improvement Fund capital spending based on discussion with S. Negron Reichard	1.90	\$ 595.00	1,130.50
Tajuddin, Salman Naveed	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review cash flows related to COFINA/FAM to ensure that all concerns are itemized.	1.10	\$ 720.00	792.00
Bugden, Nicholas R	Manager	22-Apr-19	T3 - Long-Term Projections	Prepare new approach for 205 capital expenditure letter focused on the Municipal Improvement Fund	1.80	\$ 595.00	1,071.00
Tajuddin, Salman Naveed	Senior Manager	22-Apr-19	T3 - Plan of Adjustment	Prepare slide presentation on COFIM/FAM for FOMB to describe relevant background information necessary for reviewing the COFIM/FAM-related budgets.	2.20	\$ 720.00	1,584.00
Santos, Marhelich	Senior	22-Apr-19	T3 - Long-Term Projections	Prepare updated one-page deck on the DPS Grouping	2.30	\$ 445.00	1,023.50
Santos, Marhelich	Senior	22-Apr-19	T3 - Long-Term Projections	Prepare updated one-page deck on the Health Grouping	2.10	\$ 445.00	934.50
Santos, Marhelich	Senior	22-Apr-19	T3 - Long-Term Projections	Prepare updated one-page deck on the Office of the Governor	1.50	\$ 445.00	667.50
Tajuddin, Salman Naveed	Senior Manager	22-Apr-19	T3 - Plan of Adjustment	Prepare written responses to questions posed by Proskaur in response to draft write-up of cash management.	0.30	\$ 720.00	216.00
Moran-Eserski, Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Review "Saving for a Rainy Day: Estimating the Appropriate Size of U.S. State Budget Stabilization Funds" report in support of our ongoing best practice research	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Review "When and How States Should Strengthen Their Rainy Day Funds" report in support of our ongoing best practice research	1.10	\$ 445.00	489.50
Moran-Eserski, Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Review GFOA report on "Fund Balance Guidelines for the General Fund" in support of our ongoing best practice research	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Review Pew Trust's report on "Rainy Day Fund Structures" in support of our ongoing best practice research	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Review Pew Trust's report on "Rainy Day Funds and State Credit Ratings" in support of our ongoing best practice research	1.40	\$ 445.00	623.00
Moran-Eserski, Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Review Pew Trust's report on "State Rainy Day Funds in 2017" in support of our ongoing best practice research	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Review Pew Trust's report on "When to Use State Rainy Day Funds" in support of our ongoing best practice research	0.10	\$ 445.00	44.50
Chepenik, Adam Brandon	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Research revenue letter materials for G. Ojadan (FOMB).	2.10	\$ 870.00	1,827.00
Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Review 2(F) - Tax Credits Grants for Dec. 18 in order to update chart in for Puerto Rico's Tax Incentives Analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Review 2(F) - Tax Credits Grants for Feb, 19 in order to update chart in for Puerto Rico's Tax Incentives Analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Review 2(F) - Tax Credits Grants for Jan 19 in order to update chart in for Puerto Rico's Tax Incentives Analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Review 2(F) - Tax Credits Grants for March 19 in order to update chart in for Puerto Rico's Tax Incentives Analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Review 2(F) - Tax Credits Grants for Nov 19 in order to update chart in for Puerto Rico's Tax Incentives Analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	22-Apr-19	T3 - Long-Term Projections	Review 2(F) - Tax Credits Grants for Oct. 18 in order to update chart in for Puerto Rico's Tax Incentives Analysis	0.10	\$ 245.00	24.50
Chawla, Sonia	Senior	22-Apr-19	T3 - Plan of Adjustment	Review account inventory listing by financial institution with point of contact for automated upload into Relativity.	1.10	\$ 445.00	489.50
Chepenik, Adam Brandon	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Review draft Capex letter materials in order to provide edits	0.90	\$ 870.00	783.00
Alba, Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to Citibank accounts we've identified as having no online access	1.10	\$ 245.00	269.50
Alba, Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to Citibank accounts we've identified as potential online access	0.70	\$ 245.00	171.50
Alba, Dominique M	Staff	22-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to Scotiabank accounts we've identified as no online access	0.70	\$ 245.00	171.50

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Levy,Sheva R	Partner/Principal	22-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Maciejewski,Brigid Jean	Manager	22-Apr-19	T3 - Plan of Adjustment	Review Federal Reserve Bank of Boston report on savings for a rainy day including estimating size of stabilization funds for best practices regarding cash reserve requirements	2.40	\$ 595.00	1,428.00
Garcia,Francisco R.	Senior Manager	22-Apr-19	T3 - Plan of Adjustment	Review listing of agencies with consent letters.	0.60	\$ 720.00	432.00
Maciejewski,Brigid Jean	Manager	22-Apr-19	T3 - Plan of Adjustment	Review National Conference of State Legislature report on rainy day fund structures for best practices regarding cash reserve requirements	1.70	\$ 595.00	1,011.50
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Municipal Revenue Collection Center for cash investments balance	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Puerto Rico Aqueduct and Sewer Authority (PRASA) for cash investments balance.	2.30	\$ 245.00	563.50
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Integrated Transport Authority for cash investments balance	1.70	\$ 245.00	416.50
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Land Authority of Puerto Rico for cash and investments balance	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Medical Services Administration for cash and investments balance.	0.50	\$ 245.00	122.50
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Metropolitan Bus Authority for cash and investments balance	0.50	\$ 245.00	122.50
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Ports Authority for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Public Buildings Authority for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Public Housing Administration for cash and investments balance	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Solid Waste Authority for cash and investments balance	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Tourism Company for cash and investments balance	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	22-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Traditional Lottery for cash and investments balance	0.40	\$ 245.00	98.00
Garcia,Francisco R.	Senior Manager	22-Apr-19	T3 - Plan of Adjustment	Review Relativity framework and testing environment being used for analysis of account balances.	0.70	\$ 720.00	504.00
Maciejewski,Brigid Jean	Manager	22-Apr-19	T3 - Plan of Adjustment	Review Public Finance and Budget report on optimal size of rainy day funds for best practices regarding cash reserve requirements	1.60	\$ 595.00	952.00
Chepenik,Adam Brandon	Partner/Principal	22-Apr-19	T3 - Long-Term Projections	Review rum cover over forecast.	0.40	\$ 870.00	348.00
Burr,Jeremy	Senior	22-Apr-19	T3 - Long-Term Projections	Review SRF surplus analysis to provide feedback on individual revenue streams to support the fiscal plan update	0.80	\$ 445.00	356.00
Pannell,William Winder Thomas	Partner/Principal	22-Apr-19	T3 - Plan of Adjustment	Review team's analysis on D&P supporting documentation to identify variances in testing.	0.40	\$ 870.00	348.00
Maciejewski,Brigid Jean	Manager	22-Apr-19	T3 - Plan of Adjustment	Review updated disclosure statement regarding cash management in order to provide comments to team	1.20	\$ 595.00	714.00
Stricklin,Todd	Senior	22-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 405.00	202.50
Santambrogio,Juan	Executive Director	22-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, PR	3.50	\$ 405.00	1,417.50
Lieberman,Charles	Staff	22-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.40	\$ 122.50	784.00
Tajuddin,Salman Naveed	Senior Manager	22-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	1.50	\$ 360.00	540.00
Chepenik,Adam Brandon	Partner/Principal	22-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	1.00	\$ 435.00	435.00
Moran-Eserski,Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Update powerpoint presentation to include key findings from the "Fund Balance Guidelines for the General Fund" report	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Update powerpoint presentation to include key findings from the "Rainy Day Fund Structures" report	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Update powerpoint presentation to include key findings from the "Rainy Day Funds and State Credit Ratings" report	0.70	\$ 445.00	311.50

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Moran-Eserski,Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Update powerpoint presentation to include key findings from the "Saving for a Rainy Day: Estimating the Appropriate Size of U.S. State Budget Stabilization Funds" report	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Update powerpoint presentation to include key findings from the "State Rainy Day Funds in 2017" report	0.30	\$ 445.00	133.50
Moran-Eserski,Javier	Senior	22-Apr-19	T3 - Plan of Adjustment	Update powerpoint presentation to include key findings from the "When and How States Should Strengthen Their Rainy Day Funds" report	0.80	\$ 445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	22-Apr-19	T3 - Plan of Adjustment	Update SUT flow of funds diagram.	0.80	\$ 870.00	696.00
Chawla,Sonia	Senior	22-Apr-19	T3 - Plan of Adjustment	Work with US Bank personnel to set up online access.	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	22-Apr-19	T3 - Plan of Adjustment	Working session with A. Trang (EY), J. Sacks (EY), and S. Chawla (EY) to discuss necessary edits and automation of EY's Relativity workspace for purposes of testing the account balances.	0.70	\$ 445.00	311.50
Trang,Quan H	Manager	22-Apr-19	T3 - Plan of Adjustment	Working session with A. Trang (EY), J. Sacks (EY), and S. Chawla (EY) to discuss necessary edits and automation of EY's Relativity workspace for purposes of testing the account balances.	0.70	\$ 595.00	416.50
Sacks,Justin	Manager	22-Apr-19	T3 - Plan of Adjustment	Working session with A. Trang (EY), J. Sacks (EY), and S. Chawla (EY) to discuss necessary edits and automation of EY's Relativity workspace for purposes of testing the account balances.	0.70	\$ 595.00	416.50
Garcia,Francisco R.	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Analyze SUT/COFIM bank accounts to identify cash flow movements for liquidity analysis.	1.60	\$ 720.00	1,152.00
Alba,Dominique M	Staff	23-Apr-19	T3 - Plan of Adjustment	Analyze access to online accounts for Scotiabank to determine scope and date range of accounts with available information.	1.20	\$ 245.00	294.00
Chawla,Sonia	Senior	23-Apr-19	T3 - Plan of Adjustment	Analyze accounts held at BPPR to determine account listing for COFIM and Municipal accounts.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	23-Apr-19	T3 - Plan of Adjustment	Analyze accounts held with Santander where account holders provided consent letters for online access from financial institutions to determine if online access can be granted to EY and FOMB.	1.60	\$ 445.00	712.00
Villavicencio,Nancy	Staff	23-Apr-19	T3 - Plan of Adjustment	Analyze master database given by Duff & Phelps to masterdase base given by FOMB to identifiy variances.	2.30	\$ 245.00	563.50
Garcia,Francisco R.	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Analyze Master Database with account balance detail provided by D&P focusing on completeness of the data.	1.10	\$ 720.00	792.00
Santambrogio,Juan	Executive Director	23-Apr-19	T3 - Long-Term Projections	Analyze proposed recommendation to Board regarding treatment of disaster relief funding cost matching	0.80	\$ 810.00	648.00
Garcia,Francisco R.	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Correspondence with D&P relating to password-protected supporting documents.	0.20	\$ 720.00	144.00
Good JR,Clark E	Manager	23-Apr-19	T3 - Long-Term Projections	Analyze paygo year by year results for K Rifkin	0.60	\$ 519.00	311.40
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	REDACTED	1.10	\$ 870.00	957.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Long-Term Projections	REDACTED	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Continue to review research report on rainy day fund cash balance calculations for determining comparable fund calculation for PR.	0.50	\$ 720.00	360.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Summarize key takeaways of research report on rainy day fund cash balance calculations for determining comparable fund calculation for PR	0.50	\$ 720.00	360.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Edit write-up on cash management to incorporate suggested changes from counsel for incorporation into disclosure statement.	2.20	\$ 720.00	1,584.00
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Finalize SUT flow of funds materials with additional materials and feedback	1.70	\$ 870.00	1,479.00
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Finalize tax forecast gross up materials with additional updates	1.20	\$ 870.00	1,044.00
Trang,Quan H	Manager	23-Apr-19	T3 - Plan of Adjustment	Implement additional automation and advanced analytics	2.60	\$ 595.00	1,547.00
Trang,Quan H	Manager	23-Apr-19	T3 - Plan of Adjustment	Prepare coding for additional balances with documents for Citibank	0.90	\$ 595.00	535.50
Trang,Quan H	Manager	23-Apr-19	T3 - Plan of Adjustment	Prepare coding for additional balances with documents for ScotiaBank.	0.90	\$ 595.00	535.50
Chawla,Sonia	Senior	23-Apr-19	T3 - Plan of Adjustment	Prepare data to be uploaded into Relativity by unique ID number with account balances for an automated upload process.	1.40	\$ 445.00	623.00
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Participate in discussion with N. Bugden (EY), M. Linskey (EY), and A. Chepenik (EY) to discuss CRIM and municipal fiscal plans.	0.30	\$ 870.00	261.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bugden, Nicholas R	Manager	23-Apr-19	T3 - Long-Term Projections	Participate in discussion with N. Bugden (EY), M. Linskey (EY), and A. Chepenik (EY) to discuss CRIM and municipal fiscal plans.	0.30	\$ 595.00	178.50
Linskey, Michael	Manager	23-Apr-19	T3 - Long-Term Projections	Participate in discussion with N. Bugden (EY), M. Linskey (EY), and A. Chepenik (EY) to discuss CRIM and municipal fiscal plans.	0.30	\$ 595.00	178.50
Chepenik, Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB) and A. Chepenik (EY) to discuss HTA transfers, and tax gross up options.	0.30	\$ 870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Participate in meeting with S. Tajuddin (EY), A. Chepenik (EY), M. Linksey (EY) to discuss SUT flow of funds.	0.40	\$ 870.00	348.00
Tajuddin, Salman Naveed	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in meeting with S. Tajuddin (EY), A. Chepenik (EY), M. Linksey (EY) to discuss SUT flow of funds.	0.40	\$ 720.00	288.00
Linskey, Michael	Manager	23-Apr-19	T3 - Long-Term Projections	Participate in meeting with S. Tajuddin (EY), A. Chepenik (EY), M. Linksey (EY) to discuss SUT flow of funds.	0.40	\$ 595.00	238.00
Santambrogio, Juan	Executive Director	23-Apr-19	T3 - Long-Term Projections	Participate in part 1 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	3.80	\$ 810.00	3,078.00
Panagiotakis, Sofia	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in part 1 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	3.80	\$ 720.00	2,736.00
Hurtado, Sergio Danilo	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 1 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	3.80	\$ 445.00	1,691.00
Tajuddin, Salman Naveed	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in part 1 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	3.80	\$ 720.00	2,736.00
Dougherty, Ryan Curran	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 1 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	3.80	\$ 445.00	1,691.00
Burr, Jeremy	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 1 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	3.80	\$ 445.00	1,691.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Participate in part 1 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	3.90	\$ 870.00	3,393.00
Santambrogio,Juan	Executive Director	23-Apr-19	T3 - Long-Term Projections	Participate in part 2 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss disaster aid, fiscal plan to budget mapping, and other topics.	2.40	\$ 810.00	1,944.00
Panagiotakis,Sofia	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in part 2 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss disaster aid, fiscal plan to budget mapping, and other topics.	2.40	\$ 720.00	1,728.00
Hurtado,Sergio Danilo	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 2 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss disaster aid, fiscal plan to budget mapping, and other topics.	2.40	\$ 445.00	1,068.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in part 2 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	2.40	\$ 720.00	1,728.00
Dougherty,Ryan Curran	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 2 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss disaster aid, fiscal plan to budget mapping, and other topics.	2.40	\$ 445.00	1,068.00
Burr,Jeremy	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 2 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss disaster aid, fiscal plan to budget mapping, and other topics.	2.40	\$ 445.00	1,068.00
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Participate in part 2 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negrón (FOMB), G Maldonado (FOMB), S Rodríguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss disaster aid, fiscal plan to budget mapping, and other topics.	2.40	\$ 870.00	2,088.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Panagiotakis,Sofia	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in part 3 (and final) discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss tax gross up assumptions, paygo assumptions, and SUT flow of funds, among other topics	2.70	\$ 720.00	1,944.00
Hurtado,Sergio Danilo	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 3 (and final) discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss tax gross up assumptions, paygo assumptions, and SUT flow of funds, among other topics	2.70	\$ 445.00	1,201.50
Dougherty,Ryan Curran	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 3 (and final) discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss tax gross up assumptions, paygo assumptions, and SUT flow of funds, among other topics	2.70	\$ 445.00	1,201.50
Burr,Jeremy	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in part 3 (and final) discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss tax gross up assumptions, paygo assumptions, and SUT flow of funds, among other topics	2.70	\$ 445.00	1,201.50
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Participate in part 3 (and final) discussion to strategic fiscal plan forecast update sessions with N. Jaresko (FOMB) and various advisory and FOMB staff including S. Negron (FOMB), G. Maldonado (FOMB), S. Rodriguez (FOMB), G. Ojeda (FOMB), S. O'Rourke (McKinsey), J. Davis (McKinsey), O Shah (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), and S. Hurtado (EY). Discuss tax gross up assumptions, paygo assumptions, an SUT flow of funds, among other topics.	2.70	\$ 870.00	2,349.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in part 3 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	2.70	\$ 720.00	1,944.00
Santambrogio,Juan	Executive Director	23-Apr-19	T3 - Long-Term Projections	Participate in part 3 of discussion on strategic fiscal plan forecast update sessions with N Jaresko (FOMB) and various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY). Discuss police, healthcare, SRF adjustments, and other topics.	2.70	\$ 810.00	2,187.00

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Panagiotakis,Sofia	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in post meeting debrief to discuss follow up analysis and initial perspectives. Participants include S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in post meeting debrief to discuss follow up analysis and initial perspectives. Participants include S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.40	\$ 720.00	288.00
Santambrogio,Juan	Executive Director	23-Apr-19	T3 - Long-Term Projections	Participate in post meeting debrief to discuss follow up analysis and initial perspectives. Participants include S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.40	\$ 810.00	324.00
Dougherty,Ryan Curran	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in post meeting debrief to discuss follow up analysis and initial perspectives. Participants include S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in post meeting debrief to discuss follow up analysis and initial perspectives. Participants include S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.40	\$ 445.00	178.00
Hurtado,Sergio Danilo	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in post meeting debrief to discuss follow up analysis and initial perspectives. Participants include S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.40	\$ 445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Participate in post meeting debrief to discuss follow up analysis and initial perspectives. Participants include S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), S Tajuddin (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.40	\$ 870.00	348.00
Panagiotakis,Sofia	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Participate in pre-meeting discussion on strategic points and analysis to convey to N Jaresko (FOMB) during fiscal plan forecast update sessions with various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.80	\$ 720.00	576.00
Hurtado,Sergio Danilo	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in pre-meeting discussion on strategic points and analysis to convey to N Jaresko (FOMB) during fiscal plan forecast update sessions with various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (Mckinsey), J Davis (Mckinsey), O Shah (Mckinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.80	\$ 445.00	356.00

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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Dougherty,Ryan Curran	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in pre-meeting discussion on strategic points and analysis to convey to N Jaresko (FOMB) during fiscal plan forecast update sessions with various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (McKinsey), J Davis (McKinsey), O Shah (McKinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.80	\$ 445.00	356.00
Burr,Jeremy	Senior	23-Apr-19	T3 - Long-Term Projections	Participate in pre-meeting discussion on strategic points and analysis to convey to N Jaresko (FOMB) during fiscal plan forecast update sessions with various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (McKinsey), J Davis (McKinsey), O Shah (McKinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.80	\$ 445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	23-Apr-19	T3 - Long-Term Projections	Participate in pre-meeting discussion on strategic points and analysis to convey to N Jaresko (FOMB) during fiscal plan forecast update sessions with various advisors and FOMB staff including S. Negron (FOMB), G. Maldonado (FOMB), S. Rodriguez (FOMB), G. Ojeda (FOMB), S. O'Rourke (McKinsey), J. Davis (McKinsey), O Shah (McKinsey), A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY), R. Dougherty (EY), and S. Hurtado (EY).	0.80	\$ 870.00	696.00
Santambrogio,Juan	Executive Director	23-Apr-19	T3 - Long-Term Projections	Participate in pre-meeting discussion on strategic points and analysis to convey to N Jaresko (FOMB) during fiscal plan forecast update sessions with various advisors and FOMB staff including S Negron (FOMB), G Maldonado (FOMB), S Rodriguez (FOMB), G Ojeda (FOMB), S O'Rourke (McKinsey), J Davis (McKinsey), O Shah (McKinsey), A Chepenik (EY), J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), and S Hurtado (EY)	0.80	\$ 810.00	648.00
Chawla,Sonia	Senior	23-Apr-19	T3 - Plan of Adjustment	Perform analysis of Turismo company using TC data as well as other transfer files from D&P to present findings of account numbers, account names and balances from various sources of data to D&P.	0.70	\$ 445.00	311.50
Alba,Dominique M	Staff	23-Apr-19	T3 - Plan of Adjustment	Update consolidated FI contact list, combining sources from TeamConnect, EY, and D&P to assist with FI requests.	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	23-Apr-19	T3 - Plan of Adjustment	Prepare listing of relevant Scotiabank online data with EY ID # for Relativity upload	2.10	\$ 245.00	514.50
Moran-Eserski,Javier	Senior	23-Apr-19	T3 - Plan of Adjustment	Review "What's so magical about five percent?" report in support of our ongoing best practice research	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	23-Apr-19	T3 - Plan of Adjustment	Review Moody's rating criteria in support of our ongoing best practice research	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	23-Apr-19	T3 - Plan of Adjustment	Review NCSL "Rainy Day Fund Structures" in support of our ongoing best practice research	1.60	\$ 445.00	712.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Review research report on rainy day fund cash balance calculations for determining comparable fund calculation for PR.	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Review tax expenditure presentation to obtain understanding of issues and concerns relating to grossing up tax expenditures in the budget and fiscal plan.	0.50	\$ 720.00	360.00
Pannell,William Winder Thomas	Partner/Principal	23-Apr-19	T3 - Plan of Adjustment	Review SUT/COFIM bank accounts to identify cash flow movements for liquidity analysis.	0.60	\$ 870.00	522.00
Trang,Quan H	Manager	23-Apr-19	T3 - Plan of Adjustment	Prepare coding for Relativity workspace optimization and refresh	2.80	\$ 595.00	1,666.00
Linsky,Michael	Manager	23-Apr-19	T3 - Plan of Adjustment	Research best practices and approaches taken by other municipalities to calculate revenue volatility	2.10	\$ 595.00	1,249.50
Maciejewski,Brigid Jean	Manager	23-Apr-19	T3 - Plan of Adjustment	Review Certified Fiscal Plan for cash reserve requirements in preparation of preparing disclosure statement regarding cash management	1.80	\$ 595.00	1,071.00
Alba,Dominique M	Staff	23-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to Banco Santander accounts we've identified as no online access	1.80	\$ 245.00	441.00
Alba,Dominique M	Staff	23-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to BNY Mellon accounts we've identified as potential online access	1.90	\$ 245.00	465.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Alba, Dominique M	Staff	23-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to Santander accounts we've identified as potential online access	0.40	\$ 245.00	98.00
Moran-Eserski, Javier	Senior	23-Apr-19	T3 - Plan of Adjustment	Review Conway Mackenzie's liquidity plan inflows to understand the adjustments made to the fiscal plan's revenue projections to convert them to cash inflows	1.90	\$ 445.00	845.50
Lieberman, Charles	Staff	23-Apr-19	T3 - Plan of Adjustment	Review correspondence related to tax expenditure gross up presentation	0.30	\$ 245.00	73.50
Moran-Eserski, Javier	Senior	23-Apr-19	T3 - Plan of Adjustment	Review Fiscal Plan's projected revenues for FY19 to understand cash inflows	1.10	\$ 445.00	489.50
Maciejewski, Brigid Jean	Manager	23-Apr-19	T3 - Plan of Adjustment	Review Moody's research regarding best practices on cash reserve by credit rating in order to provide comments to team	0.80	\$ 595.00	476.00
Lieberman, Charles	Staff	23-Apr-19	T3 - Plan of Adjustment	Review notes on Moody's cash criteria for working capital analysis	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	23-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Housing Financing Authority for cash and investments balance	1.40	\$ 245.00	343.00
Villavicencio, Nancy	Staff	23-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Housing Financing Authority for cash and investments balance.	1.60	\$ 245.00	392.00
Linskey, Michael	Manager	23-Apr-19	T3 - Plan of Adjustment	Review COFIM flow of funds documentation	1.20	\$ 595.00	714.00
Linskey, Michael	Manager	23-Apr-19	T3 - Plan of Adjustment	Review draft disclosure document for cash management system	1.80	\$ 595.00	1,071.00
Linskey, Michael	Manager	23-Apr-19	T3 - Plan of Adjustment	Review precedent research on best practices for municipal reserve funds	2.20	\$ 595.00	1,309.00
Maciejewski, Brigid Jean	Manager	23-Apr-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report on Alaska, North Dakota and Wyoming rainy day funds for best practices regarding cash reserve requirements	0.80	\$ 595.00	476.00
Maciejewski, Brigid Jean	Manager	23-Apr-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report on Minnesota rainy day funds for best practices regarding cash reserve requirements	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	23-Apr-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report on Nevada and Virginia rainy day funds for best practices regarding cash reserve requirements	0.90	\$ 595.00	535.50
Maciejewski, Brigid Jean	Manager	23-Apr-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report on rainy day funds mechanisms for best practices regarding cash reserve requirements	1.40	\$ 595.00	833.00
Lieberman, Charles	Staff	23-Apr-19	T3 - Plan of Adjustment	Review Pew report "Rainy Day Funds and State Credit Ratings" report for working capital analysis	1.70	\$ 245.00	416.50
Lieberman, Charles	Staff	23-Apr-19	T3 - Plan of Adjustment	Review Puerto Rico's Reserve and Fund Balance Requirements as of 4/23/19	0.70	\$ 245.00	171.50
Garcia, Francisco R.	Senior Manager	23-Apr-19	T3 - Plan of Adjustment	Review Relativity workspace to test document upload feasibility	0.20	\$ 720.00	144.00
Lieberman, Charles	Staff	23-Apr-19	T3 - Plan of Adjustment	Review S&P Criteria for Governments General Obligation Ratings: Methodology And Assumptions for preparation of working capital requirements	1.70	\$ 245.00	416.50
Bugden, Nicholas R	Manager	23-Apr-19	T3 - Long-Term Projections	Review tax gross up options presentation	0.80	\$ 595.00	476.00
Bugden, Nicholas R	Manager	23-Apr-19	T3 - Long-Term Projections	Review updates to 205 letter made by S.Negron Reichard	0.20	\$ 595.00	119.00
Lieberman, Charles	Staff	23-Apr-19	T3 - Plan of Adjustment	Summarize Pew report "Rainy Day Funds and State Credit Ratings" report for working capital analysis	0.90	\$ 245.00	220.50
Lieberman, Charles	Staff	23-Apr-19	T3 - Plan of Adjustment	Summarize S&P Criteria for Governments General Obligation Ratings: Methodology And Assumptions for preparation of working capital requirements	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	23-Apr-19	T3 - Long-Term Projections	Prepare edits to Tax Expenditure Gross Up Options 4_23_2019 to provide to FOMB	1.60	\$ 245.00	392.00
Trang, Quan H	Manager	23-Apr-19	T3 - Plan of Adjustment	Review automation and advanced analytics function and reporting in Relativity database	1.60	\$ 595.00	952.00
Chawla, Sonia	Senior	23-Apr-19	T3 - Plan of Adjustment	Update analysis of BPPR accounts with access to online banking systems and those that do not have access but should have access to send to point of contact.	3.40	\$ 445.00	1,513.00
Linskey, Michael	Manager	23-Apr-19	T3 - Plan of Adjustment	Update COFIM flow of funds presentation for new information on allocation of funds in various bank accounts	0.80	\$ 595.00	476.00
Moran-Eserski, Javier	Senior	23-Apr-19	T3 - Plan of Adjustment	Update powerpoint presentation to include key findings from the "Rainy Day Fund Structures" report	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	23-Apr-19	T3 - Plan of Adjustment	Update powerpoint presentation to include key findings from the "What's so magical about five percent?" report	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	23-Apr-19	T3 - Plan of Adjustment	Update rainy day funds slide to incorporate Sal Tajuddin's edit	1.40	\$ 445.00	623.00
Lieberman, Charles	Staff	23-Apr-19	T3 - Plan of Adjustment	Review working capital files for accuracy as of 4/23/19	0.40	\$ 245.00	98.00
Sacks, Justin	Manager	23-Apr-19	T3 - Plan of Adjustment	Working session with A Trang (EY), J Sacks (EY), S Chawla (EY), D Alba (EY), and N Villavicencio (EY) to discuss the process of uploading bank documents to the Relativity workspace	1.10	\$ 595.00	654.50

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Chawla,Sonia	Senior	23-Apr-19	T3 - Plan of Adjustment	Working session with A Trang (EY), J Sacks (EY), S Chawla (EY), D Alba (EY), and N Villavicencio (EY) to discuss the process of uploading bank documents to the <u>Relativity workspace</u> .	1.10	\$ 445.00	489.50
Alba,Dominique M	Staff	23-Apr-19	T3 - Plan of Adjustment	Working session with A Trang (EY), J Sacks (EY), S Chawla (EY), D Alba (EY), and N Villavicencio (EY) to discuss the process of uploading bank documents to the <u>Relativity workspace</u> .	1.10	\$ 245.00	269.50
Villavicencio,Nancy	Staff	23-Apr-19	T3 - Plan of Adjustment	Working session with A Trang (EY), J Sacks (EY), S Chawla (EY), D Alba (EY), and N Villavicencio (EY) to discuss the process of uploading bank documents to the <u>Relativity workspace</u> .	1.10	\$ 245.00	269.50
Trang,Quan H	Manager	23-Apr-19	T3 - Plan of Adjustment	Working session with A Trang (EY), J Sacks (EY), S Chawla (EY), D Alba (EY), and N Villavicencio (EY) to discuss the process of uploading bank documents to the <u>Relativity workspace</u> .	1.10	\$ 595.00	654.50
Good JR,Clark E	Manager	24-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 519.00	1,401.30
Chawla,Sonia	Senior	24-Apr-19	T3 - Plan of Adjustment	Analyze accounts held with BNY Mellon where account holders provided consent letters for online access from financial institutions to determine if online access can be granted to EY and FOMB.	1.60	\$ 445.00	712.00
Chawla,Sonia	Senior	24-Apr-19	T3 - Plan of Adjustment	Analyze accounts held with Northern Trust where account holders provided consent letters for online access from financial institutions to determine if online access can be granted to EY and FOMB.	1.40	\$ 445.00	623.00
Garcia,Francisco R.	Senior Manager	24-Apr-19	T3 - Plan of Adjustment	Analyze EY's bank account analysis workpapers as of 4/24/2019	2.10	\$ 720.00	1,512.00
Garcia,Francisco R.	Senior Manager	24-Apr-19	T3 - Plan of Adjustment	Analyze Master Database with account balance detail provided by D&P focusing on completeness of the data.	0.70	\$ 720.00	504.00
Bugden,Nicholas R	Manager	24-Apr-19	T3 - Long-Term Projections	Analyze updates to Puerto Rico opportunity zone legislation in relation to FOMB letter	1.20	\$ 595.00	714.00
Chawla,Sonia	Senior	24-Apr-19	T3 - Plan of Adjustment	Analyze US Bank accounts with access to online banking systems and those that do not have access but should have access to send to point of contact	1.20	\$ 445.00	534.00
Mackie,James	Executive Director	24-Apr-19	T3 - Plan of Adjustment	Prepare comments on opportunity zone proposal drafted for FOMB	0.40	\$ 810.00	324.00
Trang,Quan H	Manager	24-Apr-19	T3 - Plan of Adjustment	Consolidate reports between Account, Agency and Bank	1.90	\$ 595.00	1,130.50
Trang,Quan H	Manager	24-Apr-19	T3 - Plan of Adjustment	Prepare additional users and test permission for different group of users	2.10	\$ 595.00	1,249.50
Moran-Eserski,Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Prepare analysis on the correlation between fund size and credit ratings from Moody's, S&P, and Fitch	0.70	\$ 445.00	311.50
Alba,Dominique M	Staff	24-Apr-19	T3 - Plan of Adjustment	Draft email to Citibank regarding which accounts we still don't have online access to but have consent letters for	1.30	\$ 245.00	318.50
Alba,Dominique M	Staff	24-Apr-19	T3 - Plan of Adjustment	Draft email to Scotiabank regarding which accounts we still don't have online access to but have consent letters for	1.40	\$ 245.00	343.00
Chepenik,Adam Brandon	Partner/Principal	24-Apr-19	T3 - Creditor Mediation Support	Draft notes on revised Opportunity Zones legislation to estimate revenue forecast lost for N. Jaresko (FOMB) review.	1.40	\$ 870.00	1,218.00
Chawla,Sonia	Senior	24-Apr-19	T3 - Plan of Adjustment	Extract various types of reports from US Bank's online banking portal in order to determine relevancy for testing purposes and determine cash and investment balances for 12/31 and 3/31 procedures.	1.20	\$ 445.00	534.00
Chepenik,Adam Brandon	Partner/Principal	24-Apr-19	T3 - Long-Term Projections	Finalize updates on tax forecast slides based on additional feedback received.	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	24-Apr-19	T3 - Long-Term Projections	Finalize updates on paygo slides based on additional feedback received	1.00	\$ 870.00	870.00
Panagiotakis,Sofia	Senior Manager	24-Apr-19	T3 - Long-Term Projections	Identify the savings from the incremental cuts in the special revenue fund:	0.90	\$ 720.00	648.00
Panagiotakis,Sofia	Senior Manager	24-Apr-19	T3 - Long-Term Projections	Identify the savings from the incremental cuts in the general fund:	0.80	\$ 720.00	576.00
Moran-Eserski,Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Identify credit ratings for each state from Moody's	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Identify credit ratings for each state from S&F	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Identify credit ratings for each state from Fitch	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Identify rainy day deposit practices for each state	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Identify rainy day withdrawal practices for each state	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Identify the days that each state could run on rainy day funds in FY18 from Pew Trust research	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Identify whether volatility studies have been conducted by each state to support their fund size target	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	24-Apr-19	T3 - Long-Term Projections	Participate in call with R Rivera (McK) and J Burr (McK) to discuss the current SRF budget build and required updates in the Fiscal plan	1.20	\$ 445.00	534.00

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bugden, Nicholas R	Manager	24-Apr-19	T3 - Long-Term Projections	Participate in discussion with N Bugden (EY), M Linskey (EY), and A Chepenik (EY) to discuss CRIM and municipal fiscal plans	0.30	\$ 595.00	178.50
Linskey, Michael	Manager	24-Apr-19	T3 - Long-Term Projections	Participate in discussion with N Bugden (EY), M Linskey (EY), and A Chepenik (EY) to discuss CRIM and municipal fiscal plans	0.30	\$ 595.00	178.50
Chepenik, Adam Brandon	Partner/Principal	24-Apr-19	T3 - Long-Term Projections	Participate in discussion with N Bugden (EY), M Linskey (EY), and A Chepenik (EY) to discuss CRIM and municipal fiscal plans	0.30	\$ 870.00	261.00
Tajuddin, Salman Naveed	Senior Manager	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with C Robles (FOMB), M Lopes (FOMB), A Chepenik (EY), and Sal Tajuddin (EY) to discuss various Pension issues.	0.80	\$ 720.00	576.00
Chepenik, Adam Brandon	Partner/Principal	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with C Robles (FOMB), M Lopes (FOMB), A Chepenik (EY), and Sal Tajuddin (EY) to discuss various Pension issues.	0.80	\$ 870.00	696.00
Bugden, Nicholas R	Manager	24-Apr-19	T3 - Long-Term Projections	Participate in meeting with N Bugden (EY) and A Chepenik (EY) to discuss opportunity zones updated legislation	0.20	\$ 595.00	119.00
Chepenik, Adam Brandon	Partner/Principal	24-Apr-19	T3 - Long-Term Projections	Participate in meeting with N Bugden (EY) and A Chepenik (EY) to discuss opportunity zones updated legislation	0.20	\$ 870.00	174.00
Linskey, Michael	Manager	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY), M Linskey (EY), and A Chepenik (EY) to discuss working capital analysis for disclosure statement	0.40	\$ 595.00	238.00
Tajuddin, Salman Naveed	Senior Manager	24-Apr-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY), M Linskey (EY), and A Chepenik (EY) to discuss working capital analysis for disclosure statement	0.40	\$ 720.00	288.00
Chepenik, Adam Brandon	Partner/Principal	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY), M Linskey (EY), and A Chepenik (EY) to discuss working capital analysis for disclosure statement	0.40	\$ 870.00	348.00
Linskey, Michael	Manager	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY), A Chepenik (EY), M Linskey (EY) to discuss SUT flow of funds	0.40	\$ 595.00	238.00
Tajuddin, Salman Naveed	Senior Manager	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY), A Chepenik (EY), M Linskey (EY) to discuss SUT flow of funds	0.40	\$ 720.00	288.00
Chepenik, Adam Brandon	Partner/Principal	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY), A Chepenik (EY), M Linskey (EY) to discuss SUT flow of funds	0.40	\$ 870.00	348.00
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY), M.Linskey (EY) and C.Lieberman(EY) to discuss research from S&P related to	0.40	\$ 245.00	98.00
Linskey, Michael	Manager	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY), M.Linskey (EY) and C.Lieberman(EY) to discuss research from S&P related to	0.40	\$ 595.00	238.00
Tajuddin, Salman Naveed	Senior Manager	24-Apr-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY), M.Linskey (EY) and C.Lieberman(EY) to discuss research from S&P related to	0.40	\$ 720.00	288.00
Bugden, Nicholas R	Manager	24-Apr-19	T3 - Long-Term Projections	Participate in meetings with G.Ojeda (FOMB) to discuss updates to opportunity zone legislation	0.80	\$ 595.00	476.00
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Review S&P cash criteria for working capital use.	0.60	\$ 245.00	147.00
Santambrogio, Juan	Executive Director	24-Apr-19	T3 - Long-Term Projections	Prepare materials on fiscal plan and budget decisions for Oversight Board meeting	1.10	\$ 810.00	891.00
Bugden, Nicholas R	Manager	24-Apr-19	T3 - Long-Term Projections	Prepare summary communications for FOMB executive director concerning opportunity zone legislation updates and outstanding concerns	1.10	\$ 595.00	654.50
Chawla, Sonia	Senior	24-Apr-19	T3 - Plan of Adjustment	Reconcile extract of TeamConnect data provided by D&P that was migrated into Relativity against account inventory listing to ensure all new accounts were captured in the universal listing for testing purposes.	1.30	\$ 445.00	578.50
Bugden, Nicholas R	Manager	24-Apr-19	T3 - Long-Term Projections	Research federal opportunity zone legislation	0.90	\$ 595.00	535.50
Burr, Jeremy	Senior	24-Apr-19	T3 - Long-Term Projections	Analyze the fund flow to HTA from the Commonwealth TSA for FOMB request.	1.40	\$ 445.00	623.00
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Review "Law for the Development of Opportunity Zones for the Economic Development of Puerto Rico in 2019"	0.70	\$ 245.00	171.50
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Review "sp- -criteria- -governments- -u-s-public-finance- -u-s (005).pdf" in preparation for volatility analysis for working capital analysis	0.90	\$ 245.00	220.50
Levy, Sheva R	Partner/Principal	24-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Alba, Dominique M	Staff	24-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to Northern Trust accounts we've identified as potential online access	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	24-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to Oriental Bank accounts we've identified as potential online access	1.20	\$ 245.00	294.00
Alba, Dominique M	Staff	24-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to Santander accounts we've identified as potential online access	2.40	\$ 245.00	588.00
Alba, Dominique M	Staff	24-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to US Bank accounts we've identified as potential online access	0.30	\$ 245.00	73.50
Garcia, Francisco R.	Senior Manager	24-Apr-19	T3 - Plan of Adjustment	Review consolidated reports posted to Relativity in advance of testing	0.40	\$ 720.00	288.00

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Pannell, William Winder Thomas	Partner/Principal	24-Apr-19	T3 - Plan of Adjustment	Review EY's bank account analysis workpapers as of 4/24/2019.	0.20	\$ 870.00	174.00
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Review file "Copy of States Credit Rating.xlsx" in preparation for cash reserves analysis	1.10	\$ 245.00	269.50
Bugden, Nicholas R	Manager	24-Apr-19	T3 - Long-Term Projections	Review latest draft Puerto Rico opportunity zone legislation	1.10	\$ 595.00	654.50
Bugden, Nicholas R	Manager	24-Apr-19	T3 - Long-Term Projections	Review November FOMB letter concerning opportunity zone legislation	0.40	\$ 595.00	238.00
Villavicencio, Nancy	Staff	24-Apr-19	T3 - Plan of Adjustment	Review 6/30 statements for Banco Popular related to PRASA for cash and investment balance	2.20	\$ 245.00	539.00
Villavicencio, Nancy	Staff	24-Apr-19	T3 - Plan of Adjustment	Review 6/30 statements from Banco Popular for COFINA for cash and investment balance	2.10	\$ 245.00	514.50
Villavicencio, Nancy	Staff	24-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Housing Financing Authority for cash and investments balance.	0.90	\$ 245.00	220.50
Villavicencio, Nancy	Staff	24-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Housing Financing Authority for cash and investments balance.	1.40	\$ 245.00	343.00
Villavicencio, Nancy	Staff	24-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Northern Trust for ACCA account for cash and investment balance	1.90	\$ 245.00	465.50
Chawla, Sonia	Senior	24-Apr-19	T3 - Plan of Adjustment	Review comparison of data from Master Database provided by D&P against Master Database provided by FOMB to account inventory listing to verify completeness of data used in universal listing and for testing purposes.	0.90	\$ 445.00	400.50
Linskey, Michael	Manager	24-Apr-19	T3 - Plan of Adjustment	Review CRIM flow of funds to update working capital presentation	1.20	\$ 595.00	714.00
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Review PEW article " Tax Revenue Volatility Varies Across States, Revenue Streams" in preparation for volatility analysis for working capital analysis	0.70	\$ 245.00	171.50
Tajuddin, Salman Naveed	Senior Manager	24-Apr-19	T3 - Plan of Adjustment	Review Pew research analysis on state by state volatility to determine if possible to use in determining peer set selection for PR rainy day fund analysis.	1.40	\$ 720.00	1,008.00
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Review Pew's Tax Revenue Volatility Varies Across States, methodology section in preparation for volatility analysis for working capital analysis	0.90	\$ 245.00	220.50
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Review Pew's Tax Revenue Volatility Varies Across States, Revenue Streams analysis in preparation for volatility analysis for working capital analysis	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Review Pew's Tax Revenue Volatility Varies Across States, Revenue Streams excel model in preparation for volatility analysis for working capital analysis	0.40	\$ 245.00	98.00
Moran-Eserski, Javier	Senior	24-Apr-19	T3 - Plan of Adjustment	Review the data to identify correlations between fund size and credit rating.	1.40	\$ 445.00	623.00
Mackie, James	Executive Director	24-Apr-19	T3 - Long-Term Projections	Analyze PR opportunity zone proposal to provide comments to FOMB	1.80	\$ 810.00	1,458.00
Lieberman, Charles	Staff	24-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.40	\$ 122.50	784.00
Chawla, Sonia	Senior	24-Apr-19	T3 - Plan of Adjustment	Update analysis of US Bank accounts where account holders provided consent letters for online access from financial institutions	1.10	\$ 445.00	489.50
Lieberman, Charles	Staff	24-Apr-19	T3 - Plan of Adjustment	Update working capital source files as of 4/24/19	0.70	\$ 245.00	171.50
Good JR, Clark E	Manager	25-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.80	\$ 519.00	934.20
Santambrogio, Juan	Executive Director	25-Apr-19	T3 - Long-Term Projections	Analyze information on historical special revenue fund deficits for purposes of fiscal plan assumptions	1.60	\$ 810.00	1,296.00
Garcia, Francisco R.	Senior Manager	25-Apr-19	T3 - Plan of Adjustment	Analyze master database with account balance detail provided by D&P focusing on identifying the number of agencies and accounts assess by D&P in their report.	0.60	\$ 720.00	432.00
Alba, Dominique M	Staff	25-Apr-19	T3 - Plan of Adjustment	Analyze missing online accounts and agencies and compare to listing of those we should have online access to for Scotiabank	0.70	\$ 245.00	171.50
Alba, Dominique M	Staff	25-Apr-19	T3 - Plan of Adjustment	Analyze missing US Bank account numbers identified online	1.00	\$ 245.00	245.00
Alba, Dominique M	Staff	25-Apr-19	T3 - Plan of Adjustment	Analyze reports that have been exported from US Bank online to identify those relevant for testing procedures in Relativity	1.40	\$ 245.00	343.00
Good JR, Clark E	Manager	25-Apr-19	T3 - Long-Term Projections	Calculate the impact of changing the timing of the measures from the prior fiscal plan	1.70	\$ 519.00	882.30
Santambrogio, Juan	Executive Director	25-Apr-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY) and C Good (EY) to discuss federal and general fund split of department of education payroll and impact of social security measure	0.20	\$ 810.00	162.00
Good JR, Clark E	Manager	25-Apr-19	T3 - Long-Term Projections	Participate in call with J Santambrogio (EY) and C Good (EY) to discuss federal and general fund split of department of education payroll and impact of social security measure	0.20	\$ 519.00	103.80

Exhibit D
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Chawla,Sonia	Senior	25-Apr-19	T3 - Plan of Adjustment	Compare extracted US Bank online accounts to account inventory to identify new accounts to incorporate for testing.	0.70	\$ 445.00	311.50
Tajuddin,Salman Naveed	Senior Manager	25-Apr-19	T3 - Plan of Adjustment	Continue editing draft write-up of cash management system asked for by counsel for eventual inclusion in Disclosure Statement	1.40	\$ 720.00	1,008.00
Tajuddin,Salman Naveed	Senior Manager	25-Apr-19	T3 - Plan of Adjustment	Continue editing draft write-up of cash management system asked for by counsel for eventual inclusion in Disclosure Statement	1.70	\$ 720.00	1,224.00
Lieberman,Charles	Staff	25-Apr-19	T3 - Plan of Adjustment	Prepare status update on SFIC Bank Balances to send to FOMB/EY	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	25-Apr-19	T3 - Plan of Adjustment	Partipate in call with financial institution contacts at Citibank to request online access to agency accounts and identify duplicate accounts	1.60	\$ 245.00	392.00
Alba,Dominique M	Staff	25-Apr-19	T3 - Plan of Adjustment	Participate in call with financial institution contacts at Scotiabank to request online access to agency accounts and identify duplicate accounts	1.10	\$ 245.00	269.50
Chawla,Sonia	Senior	25-Apr-19	T3 - Plan of Adjustment	Extract 12 months of activity for a specific account held at BPPR to analyze cash inflow and outflow activity.	0.40	\$ 445.00	178.00
Good JR,Clark E	Manager	25-Apr-19	T3 - Long-Term Projections	Identify impact of updated right-sizing model on the pension social security numbers	1.10	\$ 519.00	570.90
Trang,Quan H	Manager	25-Apr-19	T3 - Plan of Adjustment	Implement additional balance fields to review layout in Relativity databas	1.90	\$ 595.00	1,130.50
Trang,Quan H	Manager	25-Apr-19	T3 - Plan of Adjustment	Implement auto caculation function for new balance fields in Relativity database	2.10	\$ 595.00	1,249.50
Good JR,Clark E	Manager	25-Apr-19	T3 - Long-Term Projections	Participate in a call with C Good (EY), S Levy (EY) concerning updates to the payroll data provided by McKinsey for police and teachers and the effect on the fiscal plan	0.60	\$ 519.00	311.40
Levy,Sheva R	Partner/Principal	25-Apr-19	T3 - Long-Term Projections	Participate in a call with C Good (EY), S Levy (EY) concerning updates to the payroll data provided by McKinsey for police and teachers and the effect on the fiscal plan	0.60	\$ 721.00	432.60
Chepenik,Adam Brandon	Partner/Principal	25-Apr-19	T3 - Long-Term Projections	Participate in afternoon strategy session with FOMB to discuss changes to fiscal plan forecast, paygo estimates, tax gross up, municipal and CRIM strategy and other FOMB board matters.	3.90	\$ 870.00	3,393.00
Santambrogio,Juan	Executive Director	25-Apr-19	T3 - Long-Term Projections	Participate in morning strategy session with FOMB to discuss changes to fiscal plan forecast, municipalities, paygo estimates, tax gross up, and other FOMB board matters. Led by N. Jaresko (FOMB), with participation from FOMB board members, S. Negron(FOMB), G. Maldonado (FOMB), A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), T. Duvall (McKinsey), S. O'Rourke (McKinsey), B. Chapeaus (McKinsey), Proskauer, O'Neill, A. Wolfe (FOMB).	4.20	\$ 810.00	3,402.00
Chepenik,Adam Brandon	Partner/Principal	25-Apr-19	T3 - Long-Term Projections	Participate in morning strategy session with FOMB to discuss changes to fiscal plan forecast, municipalities, paygo estimates, tax gross up, and other FOMB board matters. Led by N. Jaresko (FOMB), with participation from FOMB board members, S. Negron(FOMB), G. Maldonado (FOMB), A. Chepenik (EY), J. Santambrogio (EY), S. Panagiotakis (EY), T. Duvall (McKinsey), S. O'Rourke (McKinsey), B. Chapeaus (McKinsey), Proskauer, O'Neill, A. Wolfe (FOMB).	4.20	\$ 870.00	3,654.00
Villavicencio,Nancy	Staff	25-Apr-19	T3 - Plan of Adjustment	Prepare list by FI contact name for various banks per account	2.60	\$ 245.00	637.00
Villavicencio,Nancy	Staff	25-Apr-19	T3 - Plan of Adjustment	Prepare list of FI contact number for various bank per account	2.30	\$ 245.00	563.50
Alba,Dominique M	Staff	25-Apr-19	T3 - Plan of Adjustment	Prepare listing of relevant US Bank online data with EY ID # for Relativity upload	2.40	\$ 245.00	588.00
Lieberman,Charles	Staff	25-Apr-19	T3 - Plan of Adjustment	Prepare research on disaster relief cost sharing in preparation of FEMA cost-sharing analysis as part of the liquidation analysis	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	25-Apr-19	T3 - Plan of Adjustment	Review "Report To The Congress Of The US - Requests For Federal Disaster Assistance" in preparation of FEMA cost-sharing analysis as part of the liquidation analysis	1.20	\$ 245.00	294.00
Chawla,Sonia	Senior	25-Apr-19	T3 - Plan of Adjustment	Review anaysis of Citibank accounts with access to online banking systems and those that do not have access but should have access to send to point of contact.	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	25-Apr-19	T3 - Plan of Adjustment	Review anaysis of Scotiabank accounts with access to online banking systems and those that do not have access but should have access to send to point of contact.	1.10	\$ 445.00	489.50
Garcia,Francisco R.	Senior Manager	25-Apr-19	T3 - Plan of Adjustment	Review bank account analysis update for FOMB.	0.70	\$ 720.00	504.00

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For the Period February 1, 2019 through May 31, 2019

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Pannell, William Winder Thomas	Partner/Principal	25-Apr-19	T3 - Plan of Adjustment	Review bank account analysis update for FOMB.	0.40	\$ 870.00	348.00
Alba, Dominique M	Staff	25-Apr-19	T3 - Plan of Adjustment	Review consent letters in Promesa Outlook related to First Bank accounts we've identified as potential online access	0.80	\$ 245.00	196.00
Nichols, Carly	Manager	25-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 519.00	1,089.90
Levy, Sheva R	Partner/Principal	25-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Levy, Sheva R	Partner/Principal	25-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Villavicencio, Nancy	Staff	25-Apr-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Housing Financing Authority for cash and investments balance	1.60	\$ 245.00	392.00
Chawla, Sonia	Senior	25-Apr-19	T3 - Plan of Adjustment	Review Scotiabank accounts for testing procedures for EY Workspace in Relativity.	0.60	\$ 445.00	267.00
Garcia, Francisco R.	Senior Manager	25-Apr-19	T3 - Plan of Adjustment	Review status of request and receipt of financial institution supporting documents.	1.60	\$ 720.00	1,152.00
Lieberman, Charles	Staff	25-Apr-19	T3 - Plan of Adjustment	Summarize "Report To The Congress Of The US - Requests For Federal Disaster Assistance" in preparation of FEMA cost-sharing analysis as part of the liquidation analysis	0.40	\$ 245.00	98.00
Santambrogio, Juan	Executive Director	25-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	3.50	\$ 405.00	1,417.50
Chepenik, Adam Brandon	Partner/Principal	25-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	5.00	\$ 435.00	2,175.00
Tajuddin, Salman Naveed	Senior Manager	25-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from San Juan, PR to Newark, NJ	2.90	\$ 360.00	1,044.00
Riggins, Kyle	Senior	25-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Chawla, Sonia	Senior	25-Apr-19	T3 - Plan of Adjustment	Update account inventory for new accounts with online access and accounts with potential online access to prepare an update summary tracker to share with FOMB personnel	2.80	\$ 445.00	1,246.00
Chawla, Sonia	Senior	25-Apr-19	T3 - Plan of Adjustment	Update analysis of Citibank accounts where account holders provided consent letters for online access from financial institutions	0.40	\$ 445.00	178.00
Chawla, Sonia	Senior	25-Apr-19	T3 - Plan of Adjustment	Update analysis of Scotiabank accounts where account holders provided consent letters for online access from financial institutions	0.60	\$ 445.00	267.00
Garcia, Francisco R.	Senior Manager	26-Apr-19	T3 - Plan of Adjustment	Analyze Master Database with account balance detail provided by D&P	0.70	\$ 720.00	504.00
Chepenik, Adam Brandon	Partner/Principal	26-Apr-19	T3 - Long-Term Projections	Analyze new PR opportunity zones bill revenue impacts with revenue neutrality.	0.80	\$ 870.00	696.00
Stuber, Emily	Senior	26-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 405.00	486.00
Garcia, Francisco R.	Senior Manager	26-Apr-19	T3 - Plan of Adjustment	Draft bank account analysis update to document current status	0.80	\$ 720.00	576.00
Good JR, Clark E	Manager	26-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Trang, Quan H	Manager	26-Apr-19	T3 - Plan of Adjustment	Participate in meeting with A Trang (EY) and B Huang (EY) to provide project overview and high level introduction to Catamaran Relativity workspace	1.10	\$ 595.00	654.50
Huang, Baibing	Staff	26-Apr-19	T3 - Plan of Adjustment	Participate in meeting with A Trang (EY) and B Huang (EY) to provide project overview and high level introduction to Catamaran Relativity workspace	1.10	\$ 245.00	269.50
Burr, Jeremy	Senior	26-Apr-19	T3 - Long-Term Projections	Participate in call with E Trigo (O'Neill), T Duvall (McK), B Safran (McK) to discuss the HTA fund flows from the Commonwealth and possible changes in the FY20 budget process and fiscal plan	1.10	\$ 445.00	489.50
Panagiotakis, Sofia	Senior Manager	26-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss progress on the Fiscal Plan and FY20 budget.	1.00	\$ 720.00	720.00
Santambrogio, Juan	Executive Director	26-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss progress on the Fiscal Plan and FY20 budget.	1.00	\$ 810.00	810.00

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Burr,Jeremy	Senior	26-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss progress on the Fiscal Plan and FY20 budget.	1.00	\$ 445.00	445.00
Dougherty,Ryan Curran	Senior	26-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (FOMB), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss progress on the Fiscal Plan and FY20 budget.	1.00	\$ 445.00	445.00
Chepenik,Adam Brandon	Partner/Principal	26-Apr-19	T3 - Long-Term Projections	Participate in call with M. Lopez (FOMB), and E. Trigo (O'Neill) to discuss letter flagging revenue forecast shortfalls from failures to pay paygo fees	0.60	\$ 870.00	522.00
Panagiotakis,Sofia	Senior Manager	26-Apr-19	T3 - Long-Term Projections	Participate in call with S O'Roarke (Mckinsey), A Chepenik (EY), J Santambrogio (EY), R Dougherty (EY), and S Panagiotakis (EY) to discuss fiscal plan forecast mapping for additional board requested adjustments	0.30	\$ 720.00	216.00
Santambrogio,Juan	Executive Director	26-Apr-19	T3 - Long-Term Projections	Participate in call with S O'Roarke (Mckinsey), A Chepenik (EY), J Santambrogio (EY), R Dougherty (EY), and S Panagiotakis (EY) to discuss fiscal plan forecast mapping for additional board requested adjustments	0.30	\$ 810.00	243.00
Chepenik,Adam Brandon	Partner/Principal	26-Apr-19	T3 - Long-Term Projections	Participate in call with S O'Roarke (Mckinsey), A Chepenik (EY), J Santambrogio (EY), R Dougherty (EY), and S Panagiotakis (EY) to discuss fiscal plan forecast mapping for additional board requested adjustments	0.30	\$ 870.00	261.00
Dougherty,Ryan Curran	Senior	26-Apr-19	T3 - Long-Term Projections	Participate in call with S O'Roarke (Mckinsey), A Chepenik (EY), J Santambrogio (EY), R Dougherty (EY), and S Panagiotakis (EY) to discuss fiscal plan forecast mapping for additional board requested adjustments	0.30	\$ 445.00	133.50
Panagiotakis,Sofia	Senior Manager	26-Apr-19	T3 - Long-Term Projections	Participate in meeting with A Chepenik (EY), C Good (EY), J Santambrogio (EY), and S Panagiotakis (EY) to discuss payroll forecast for social security modeling estimates	0.40	\$ 720.00	288.00
Santambrogio,Juan	Executive Director	26-Apr-19	T3 - Long-Term Projections	Participate in meeting with A Chepenik (EY), C Good (EY), J Santambrogio (EY), and S Panagiotakis (EY) to discuss payroll forecast for social security modeling estimates	0.40	\$ 810.00	324.00
Good JR,Clark E	Manager	26-Apr-19	T3 - Long-Term Projections	Participate in meeting with A Chepenik (EY), C Good (EY), J Santambrogio (EY), and S Panagiotakis (EY) to discuss payroll forecast for social security modeling estimates	0.40	\$ 519.00	207.60
Chepenik,Adam Brandon	Partner/Principal	26-Apr-19	T3 - Long-Term Projections	Participate in meeting with A Chepenik (EY), C Good (EY), J Santambrogio (EY), and S Panagiotakis (EY) to discuss payroll forecast for social security modeling estimates	0.40	\$ 870.00	348.00
Panagiotakis,Sofia	Senior Manager	26-Apr-19	T3 - Long-Term Projections	Participate in meeting with C Good (EY), J Santambrogio (EY), and S Panagiotakis (EY) to discuss assumptions for social security projections	0.40	\$ 720.00	288.00
Santambrogio,Juan	Executive Director	26-Apr-19	T3 - Long-Term Projections	Participate in meeting with C Good (EY), J Santambrogio (EY), and S Panagiotakis (EY) to discuss assumptions for social security projections	0.40	\$ 810.00	324.00
Good JR,Clark E	Manager	26-Apr-19	T3 - Long-Term Projections	Participate in meeting with C Good (EY), J Santambrogio (EY), and S Panagiotakis (EY) to discuss assumptions for social security projections	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	26-Apr-19	T3 - Long-Term Projections	Participate on call with C Nichols (EY) and C Good (EY) to discuss updates to pension model resulting from updated payroll data	0.70	\$ 519.00	363.30
Nichols,Carly	Manager	26-Apr-19	T3 - Long-Term Projections	Participate on call with C Nichols (EY) and C Good (EY) to discuss updates to pension model resulting from updated payroll data	0.70	\$ 519.00	363.30
Nichols,Carly	Manager	26-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 519.00	1,245.60
Nichols,Carly	Manager	26-Apr-19	T3 - Long-Term Projections	Review results of updated payroll on Social Security projections in fiscal plan model	1.60	\$ 519.00	830.40
Trang,Quan H	Manager	26-Apr-19	T3 - Plan of Adjustment	Set up and optimize layout for bank contact items in Relativity database	1.20	\$ 595.00	714.00
Good JR,Clark E	Manager	26-Apr-19	T3 - Long-Term Projections	Update model to reflect final decisions on teacher payroll	1.40	\$ 519.00	726.60
Stricklin,Todd	Senior	26-Apr-19	T3 - Long-Term Projections	Update PREPA valuation coding with modifications to support a closer liability match with Aon draft valuation liabilities	1.20	\$ 405.00	486.00
Trang,Quan H	Manager	26-Apr-19	T3 - Plan of Adjustment	Analyze bank contact items and link to associated account in Relativity database upload	1.70	\$ 595.00	1,011.50
Panagiotakis,Sofia	Senior Manager	27-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss timing impact of federal funds reimbursement for disaster relief spending between S Panagiotakis (EY) and S Ta'uddin (EY)	0.30	\$ 720.00	216.00

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Tajuddin, Salman Naveed	Senior Manager	27-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss timing impact of federal funds reimbursement for disaster relief spending between S Panagiotakis (EY) and S Tajuddin (EY).	0.30	\$ 720.00	216.00
Tajuddin, Salman Naveed	Senior Manager	27-Apr-19	T3 - Long-Term Projections	Prepare analysis to present the cash flow timing impact associated with delays on federal reimbursement of disaster funding.	2.10	\$ 720.00	1,512.00
Levy, Sheva R	Partner/Principal	27-Apr-19	T3 - Long-Term Projections	Review correspondence related to fiscal plan payroll projections for Social Security costs	0.30	\$ 721.00	216.30
Sacks, Justin	Manager	28-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.70	\$ 297.50	1,993.25
Garcia, Francisco R.	Senior Manager	28-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	4.70	\$ 360.00	1,692.00
Santambrogio, Juan	Executive Director	29-Apr-19	T3 - Long-Term Projections	Analyze disaster recovery funding information in the Fiscal Plan to determine potential need for working capital fund	2.20	\$ 810.00	1,782.00
Garcia, Francisco R.	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Analyze Master Database with account balance detail provided by D&P focusing on variances against supporting documentation.	2.20	\$ 720.00	1,584.00
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Analyze variance in summary of historical revenue data from Hacienda in order to calculate the volatility score for Puerto Rico to include in working capital analysis	1.10	\$ 245.00	269.50
Chawla, Sonia	Senior	29-Apr-19	T3 - Plan of Adjustment	Review internal status and strategies to find efficiencies in testing for 12/31 and 3/31 account balances and obtain support from requested institutions and individuals going forward.	1.30	\$ 445.00	578.50
Trang, Quan H	Manager	29-Apr-19	T3 - Plan of Adjustment	Document and comment event handler script 1.2	1.20	\$ 595.00	714.00
Maciejewski, Brigid Jean	Manager	29-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from Detroit, MI to Washington, DC	4.00	\$ 297.50	1,190.00
Trang, Quan H	Manager	29-Apr-19	T3 - Plan of Adjustment	Extract information from BPPR PDF documents in order to upload into Reltivity database for analysis	0.90	\$ 595.00	535.50
Trang, Quan H	Manager	29-Apr-19	T3 - Plan of Adjustment	Review evidence tracking protocol in Relativity database	0.80	\$ 595.00	476.00
Tajuddin, Salman Naveed	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in call with P Garcia (EY) and S Tajuddin (EY) to discuss universe of Commonwealth entities to include in forensic scope.	0.30	\$ 720.00	216.00
Garcia, Francisco R.	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in call with P Garcia (EY) and S Tajuddin (EY) to discuss universe of Commonwealth entities to include in forensic scope.	0.30	\$ 720.00	216.00
Panagiotakis, Sofia	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Participate in call with A. Frassica (McKinsey) and S. O'Rourke (McKinsey) to discuss historical disaster spending in the fiscal plan	0.50	\$ 720.00	360.00
Panagiotakis, Sofia	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R Dougherty (EY) to discuss the revised Fiscal plan timeline	0.50	\$ 720.00	360.00
Dougherty, Ryan Curran	Senior	29-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R Dougherty (EY) to discuss the revised Fiscal plan timeline	0.50	\$ 445.00	222.50
Santambrogio, Juan	Executive Director	29-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R Dougherty (EY) to discuss the revised Fiscal plan timeline	0.50	\$ 810.00	405.00
Burr, Jeremy	Senior	29-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McK), A. Frassica (McK), J. Santambrogio (EY), J. Burr (EY), S. Panagiotakis (EY), R Dougherty (EY) to discuss the revised Fiscal plan timeline	0.50	\$ 445.00	222.50
Panagiotakis, Sofia	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Participate in call with J. Davis (McKinsey), S. O'Rourke (McK), A. Frassica (McK), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss tax credits and FEDE in the fiscal plan.	0.90	\$ 720.00	648.00
Santambrogio, Juan	Executive Director	29-Apr-19	T3 - Long-Term Projections	Participate in call with J. Davis (McKinsey), S. O'Rourke (McK), A. Frassica (McK), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss tax credits and FEDE in the fiscal plan.	0.90	\$ 810.00	729.00
Burr, Jeremy	Senior	29-Apr-19	T3 - Long-Term Projections	Participate in call with J. Davis (McKinsey), S. O'Rourke (McK), A. Frassica (McK), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss tax credits and FEDE in the fiscal plan.	0.90	\$ 445.00	400.50
Chepenik, Adam Brandon	Partner/Principal	29-Apr-19	T3 - Long-Term Projections	Participate in call with J. Davis (McKinsey), S. O'Rourke (McK), A. Frassica (McK), A. Chepenik (EY), J. Santambrogio (EY), J. Burr (EY) and S. Panagiotakis (EY) to discuss tax credits and FEDE in the fiscal plan.	0.90	\$ 870.00	783.00
Linskey, Michael	Manager	29-Apr-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), M. Linskey (EY), and S Panagiotakis (EY) to discuss the Disaster Relief Funding analysis.	0.40	\$ 595.00	238.00
Panagiotakis, Sofia	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), M. Linskey (EY), and S Panagiotakis (EY) to discuss the Disaster Relief Funding analysis.	0.40	\$ 720.00	288.00

Exhibit D
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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

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Tajuddin,Salman Naveed	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), M. Linskey (EY), and S Panagiotakis (EY) to discuss the Disaster Relief Funding analysis;	0.40	\$ 720.00	288.00
Santambrogio,Juan	Executive Director	29-Apr-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY), S. Tajuddin (EY), M. Linskey (EY), and S Panagiotakis (EY) to discuss the Disaster Relief Funding analysis;	0.40	\$ 810.00	324.00
Panagiotakis,Sofia	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss timing impact of federal funds reimbursement for disaster relief spending with S Panagiotakis (EY) and S Tajuddin (EY).	0.30	\$ 720.00	216.00
Tajuddin,Salman Naveed	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Participate in conference call to discuss timing impact of federal funds reimbursement for disaster relief spending with S Panagiotakis (EY) and S Tajuddin (EY).	0.30	\$ 720.00	216.00
Tajuddin,Salman Naveed	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in working session to discuss disaster recovery funding, local match allocations and reimbursement timing with M. Linskey (EY) and S. Tajuddin (EY)	0.60	\$ 720.00	432.00
Linskey,Michael	Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in working session to discuss disaster recovery funding, local match allocations and reimbursement timing with M. Linskey (EY) and S. Tajuddin (EY)	0.60	\$ 595.00	357.00
Tajuddin,Salman Naveed	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), C Lieberman (EY), and S Tajuddin (EY) to discuss PEW Charitable Trust report on Tax Revenue Volatility Varies Across States, Revenue Streams and analysis for cash reserve requirements	0.80	\$ 720.00	576.00
Lieberman,Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), C Lieberman (EY), and S Tajuddin (EY) to discuss PEW Charitable Trust report on Tax Revenue Volatility Varies Across States, Revenue Streams and analysis for cash reserve requirements	0.80	\$ 245.00	196.00
Maciejewski,Brigid Jean	Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), C Lieberman (EY), and S Tajuddin (EY) to discuss PEW Charitable Trust report on Tax Revenue Volatility Varies Across States, Revenue Streams and analysis for cash reserve requirements	0.80	\$ 595.00	476.00
Moran-Eserski,Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), and C. Lieberman (EY) to discuss PEW Charitable Trust report on Rainy Day Funds and State Credit Ratings and analysis for cash reserve requirements	0.70	\$ 445.00	311.50
Lieberman,Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), and C. Lieberman (EY) to discuss PEW Charitable Trust report on Rainy Day Funds and State Credit Ratings and analysis for cash reserve requirements	0.70	\$ 245.00	171.50
Maciejewski,Brigid Jean	Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), and C. Lieberman (EY) to discuss PEW Charitable Trust report on Rainy Day Funds and State Credit Ratings and analysis for cash reserve requirements	0.70	\$ 595.00	416.50
Tajuddin,Salman Naveed	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss presentation on cash reserve requirements, team assignments and timing on deliverables	0.60	\$ 720.00	432.00
Linskey,Michael	Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss presentation on cash reserve requirements, team assignments and timing on deliverables	0.60	\$ 595.00	357.00
Moran-Eserski,Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss presentation on cash reserve requirements, team assignments and timing on deliverables	0.60	\$ 445.00	267.00
Lieberman,Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss presentation on cash reserve requirements, team assignments and timing on deliverables	0.60	\$ 245.00	147.00

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Maciejewski, Brigid Jean	Manager	29-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss presentation on cash reserve requirements, team assignments and timing on deliverables	0.60	\$ 595.00	357.00
Tajuddin, Salman Naveed	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Prepare email summary of budget request for COFIM	0.40	\$ 720.00	288.00
Chawla, Sonia	Senior	29-Apr-19	T3 - Plan of Adjustment	Prepare emails with requests to send to financial institutions, along with official requests regarding account balances, signatories and restrictions	1.20	\$ 445.00	534.00
Chawla, Sonia	Senior	29-Apr-19	T3 - Plan of Adjustment	Prepare plan and requests for other consulting agencies to obtain support previously requested and obtained regarding restrictions.	0.60	\$ 445.00	267.00
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Prepare summary of historical revenue data from Hacienda in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.90	\$ 245.00	220.50
Chawla, Sonia	Senior	29-Apr-19	T3 - Plan of Adjustment	Prepare User Authorization Letter to send to Santander Securities in order to obtain online access and implement revisions from management and FOMB	1.60	\$ 445.00	712.00
Chawla, Sonia	Senior	29-Apr-19	T3 - Plan of Adjustment	Reconcile court document against D&P Report and Title III analysis obtained from other consultants to determine completeness of population for testing.	0.40	\$ 445.00	178.00
Chawla, Sonia	Senior	29-Apr-19	T3 - Plan of Adjustment	Reconcile extract from Relativity against account inventory listing and identify and resolve discrepancies.	1.70	\$ 445.00	756.50
Dougherty, Ryan Curran	Senior	29-Apr-19	T3 - Long-Term Projections	Review and provide feedback on measures with incremental adjustments to be included in Fiscal Plan.	1.40	\$ 445.00	623.00
Burr, Jeremy	Senior	29-Apr-19	T3 - Long-Term Projections	Review the fiscal plan update timing and coordination with the budget process to provide feedback	0.50	\$ 445.00	222.50
Levy, Sheva R	Partner/Principal	29-Apr-19	T3 - Long-Term Projections	Review changes to actuarial equivalence proposal with new proposal	0.60	\$ 721.00	432.60
Tajuddin, Salman Naveed	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Review Duff & Phelps engagements with amendments to understand universe of commonwealth entities different from governments Title 3 filings	0.40	\$ 720.00	288.00
Linskey, Michael	Manager	29-Apr-19	T3 - Plan of Adjustment	Review Fiscal Plan model to incorporate into disaster recovery spending model	0.90	\$ 595.00	535.50
Garcia, Francisco R.	Senior Manager	29-Apr-19	T3 - Plan of Adjustment	Review Title III entities focusing on updates to the availability and completeness of agency listing.	1.90	\$ 720.00	1,368.00
Stricklin, Todd	Senior	29-Apr-19	T3 - Long-Term Projections	Review PREPA valuation coding liability outputs in comparison with Aon's draft projections to support freeze and cut development	0.40	\$ 405.00	162.00
Levy, Sheva R	Partner/Principal	29-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Panagiotakis, Sofia	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Review the analysis on Disaster Relief Funding working capital	0.80	\$ 720.00	576.00
Panagiotakis, Sofia	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Review the revised Fiscal Plan model to understand revisions to capex and iFCUs	0.90	\$ 720.00	648.00
Santambrogio, Juan	Executive Director	29-Apr-19	T3 - Long-Term Projections	Review updated fiscal plan timeline based on updated information	0.20	\$ 810.00	162.00
Levy, Sheva R	Partner/Principal	29-Apr-19	T3 - Long-Term Projections	Review updates to PayGo costs based on more recent payroll information from McKinsey	1.30	\$ 721.00	937.30
Panagiotakis, Sofia	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Review Utilities memo	0.30	\$ 720.00	216.00
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Research Hacienda website for historical revenue data in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.70	\$ 245.00	171.50
Moran-Eserski, Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Prepare source Constitutional Statutory Citations for the rainy day funds of each state	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Prepare source methods of deposits for the rainy day funds of each state	1.10	\$ 445.00	489.50
Moran-Eserski, Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Prepare source methods of withdrawals for the rainy day funds of each state	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Prepare source repayment of provisions and fund caps for the rainy day funds of each state	0.80	\$ 445.00	356.00
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2005 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2006 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2007 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2008 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50

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Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2009 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2010 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2011 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2012 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2013 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2014 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2015 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2016 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2017 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	29-Apr-19	T3 - Plan of Adjustment	Spread historical revenue data from Hacienda for 2018 in order to calculate the volatility score for Puerto Rico to include in working capital analysis	0.20	\$ 245.00	49.00
Lieberman, Charles	Staff	29-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to Tyson, VA	4.10	\$ 122.50	502.25
Trang, Quan H	Manager	29-Apr-19	T3 - Plan of Adjustment	Prepare updates to Relativity workspace (D&P) to provide better review capabilities.	1.10	\$ 595.00	654.50
Moran-Eserski, Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Update credit rating for each state to include the current rating from Fitch (as of April 2019)	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Update credit rating for each state to include the current rating from Moody's (as of April 2019)	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Update credit rating for each state to include the current rating from S&P Global (as of April 2019)	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	29-Apr-19	T3 - Plan of Adjustment	Update powerpoint line graphs on the correlation between fund size and credit ratings from Moody's, S&P, and Fitch to include latest credit ratings	0.90	\$ 445.00	400.50
Linskey, Michael	Manager	29-Apr-19	T3 - Plan of Adjustment	Update Disaster Relief Spending Model - varying reimbursement lag and updating spending assumptions	2.10	\$ 595.00	1,249.50
Linskey, Michael	Manager	29-Apr-19	T3 - Plan of Adjustment	Update Disaster Relief Spending presentation using updated model and new assumptions	1.30	\$ 595.00	773.50
Linskey, Michael	Manager	29-Apr-19	T3 - Plan of Adjustment	Update Disaster spending model to include updates to budgetary approach and impact of working capital on Commonwealth	1.90	\$ 595.00	1,130.50
Pannell, William Winder Thomas	Partner/Principal	30-Apr-19	T3 - Plan of Adjustment	Analyze current status documentation related to bank account balances and restrictions	0.40	\$ 870.00	348.00
Trang, Quan H	Manager	30-Apr-19	T3 - Plan of Adjustment	Analyze missing or invalid accounts when reconciling the EY testing workspace to the MDB.	1.40	\$ 595.00	833.00
Garcia, Francisco R.	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Analyze Master Database with account balance detail provided by D&P focusing on comparing financial institution information against account holder information.	2.10	\$ 720.00	1,512.00
Garcia, Francisco R.	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Analyze Master Database with account balance detail provided by D&P focusing on key metrics to update testing and document collection approach.	1.20	\$ 720.00	864.00
Tajuddin, Salman Naveed	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Continue to edit email summary in support of budget request for COFIM	0.40	\$ 720.00	288.00
Moran-Eserski, Javier	Senior	30-Apr-19	T3 - Plan of Adjustment	Prepare slide to incorporate revenue volatility analysis in the PowerPoint cash reserve requirement presentation	0.80	\$ 445.00	356.00
Chawla, Sonia	Senior	30-Apr-19	T3 - Plan of Adjustment	Discussion with K Williamson (FOMB) to discuss open items surrounding financial institution requests and action plan to address open items	0.30	\$ 445.00	133.50
Huang, Baibing	Staff	30-Apr-19	T3 - Plan of Adjustment	Participate in meeting with A Trang (EY) and B Huang (EY) to go over document upload process, database and coding in Event Handler.	1.90	\$ 245.00	465.50
Trang, Quan H	Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in meeting with A Trang (EY) and B Huang (EY) to go over document upload process, database and coding in Event Handler.	1.90	\$ 595.00	1,130.50
Trang, Quan H	Manager	30-Apr-19	T3 - Plan of Adjustment	Prepare updated documentation on the workspace to provide better organization of data	1.30	\$ 595.00	773.50
Garcia, Francisco R.	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Draft bank account analysis update to document current status	0.90	\$ 720.00	648.00

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Chepenik,Adam Brandon	Partner/Principal	30-Apr-19	T3 - Long-Term Projections	Edit and send G. Maldonado (FOMB) comments on tax gross up language for board.	0.20	\$ 870.00	174.00
Chawla,Sonia	Senior	30-Apr-19	T3 - Plan of Adjustment	Finalize letters to Financial Institutions for 12/31 and 3/31 account balance requests.	1.20	\$ 445.00	534.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.20	\$ 122.50	759.50
Mackie,James	Executive Director	5-Apr-19	T3 - Long-Term Projections	Analyze sports betting proposal	1.10	\$ 810.00	891.00
Trang,Quan H	Manager	30-Apr-19	T3 - Plan of Adjustment	Revise Relativity workspace to enable testing more efficiently.	1.30	\$ 595.00	773.50
Tajuddin,Salman Naveed	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in a call with J York (Conway), T Ahlberg (Conway), S Tajuddin (EY), R Tague (EY) B Maciejewski (EY) to discuss flow of funds and revenue sources for ERS, TRS and IRS pension systems	0.60	\$ 720.00	432.00
Maciejewski,Brigid Jean	Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in a call with J York (Conway), T Ahlberg (Conway), S Tajuddin (EY), R Tague (EY) B Maciejewski (EY) to discuss flow of funds and revenue sources for ERS, TRS and IRS pension systems	0.60	\$ 595.00	357.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in a call with J York (Conway), T Ahlberg (Conway), S Tajuddin (EY), R Tague (EY) B Maciejewski (EY) to discuss flow of funds and revenue sources for ERS, TRS and IRS pension systems	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in a call with S Tajuddin (EY), B Maciejewski (EY), J Burr (EY) to discuss Fiscal Plan reserves	0.70	\$ 720.00	504.00
Burr,Jeremy	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in a call with S Tajuddin (EY), B Maciejewski (EY), J Burr (EY) to discuss Fiscal Plan reserves	0.70	\$ 445.00	311.50
Maciejewski,Brigid Jean	Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in a call with S Tajuddin (EY), B Maciejewski (EY), J Burr (EY) to discuss Fiscal Plan reserves	0.70	\$ 595.00	416.50
Chepenik,Adam Brandon	Partner/Principal	30-Apr-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB) to discuss tax gross up strategy in fiscal plan.	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	30-Apr-19	T3 - Creditor Mediation Support	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss strategy around current creditor negotiations.	0.20	\$ 870.00	174.00
Malhotra,Gaurav	Partner/Principal	30-Apr-19	T3 - Creditor Mediation Support	Participate in call with G. Malhotra (EY) and A. Chepenik (EY) to discuss strategy around current creditor negotiations.	0.20	\$ 870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	30-Apr-19	T3 - Long-Term Projections	Participate in call with G. Ojeda (FOMB), to discuss revenue measure forecast in fiscal plan; covered cigarette tax and gaming measure	0.70	\$ 870.00	609.00
Panagiotakis,Sofia	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss Fiscal Plan updates for SUT items and select component unit projections.	1.10	\$ 720.00	792.00
Dougherty,Ryan Curran	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss Fiscal Plan updates for SUT items and select component unit projections.	1.10	\$ 445.00	489.50
Santambrogio,Juan	Executive Director	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss Fiscal Plan updates for SUT items and select component unit projections.	1.10	\$ 810.00	891.00
Burr,Jeremy	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss Fiscal Plan updates for SUT items and select component unit projections.	1.10	\$ 445.00	489.50
Carpenter,Christina Maria	Staff	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss Fiscal Plan updates for SUT items and select component unit projections.	1.10	\$ 245.00	269.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), A Chepenik (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss Fiscal Plan updates for SUT items and select component unit projections.	1.10	\$ 870.00	957.00
Panagiotakis,Sofia	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss individual agency build ups in the Fiscal Plan in order to appropriately project budgets.	1.80	\$ 720.00	1,296.00
Dougherty,Ryan Curran	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss individual agency build ups in the Fiscal Plan in order to appropriately project budgets.	1.80	\$ 445.00	801.00
Santambrogio,Juan	Executive Director	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss individual agency build ups in the Fiscal Plan in order to appropriately project budgets.	1.80	\$ 810.00	1,458.00
Burr,Jeremy	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss individual agency build ups in the Fiscal Plan in order to appropriately project budgets.	1.80	\$ 445.00	801.00
Carpenter,Christina Maria	Staff	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss individual agency build ups in the Fiscal Plan in order to appropriately project budgets.	1.80	\$ 245.00	441.00
Panagiotakis,Sofia	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss mechanisms of translating budget decisions into Fiscal Plan items.	2.30	\$ 720.00	1,656.00
Dougherty,Ryan Curran	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss mechanisms of translating budget decisions into Fiscal Plan items.	2.30	\$ 445.00	1,023.50
Santambrogio,Juan	Executive Director	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss mechanisms of translating budget decisions into Fiscal Plan items.	2.30	\$ 810.00	1,863.00
Burr,Jeremy	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss mechanisms of translating budget decisions into Fiscal Plan items.	2.30	\$ 445.00	1,023.50
Carpenter,Christina Maria	Staff	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss mechanisms of translating budget decisions into Fiscal Plan items.	2.30	\$ 245.00	563.50
Panagiotakis,Sofia	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss rightsizing updates to the Fiscal Plan.	2.10	\$ 720.00	1,512.00
Dougherty,Ryan Curran	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss rightsizing updates to the Fiscal Plan.	2.10	\$ 445.00	934.50

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Santambrogio, Juan	Executive Director	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss rightsizing updates to the Fiscal Plan.	2.10	\$ 810.00	1,701.00
Burr, Jeremy	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss rightsizing updates to the Fiscal Plan.	2.10	\$ 445.00	934.50
Carpenter, Christina Maria	Staff	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss rightsizing updates to the Fiscal Plan.	2.10	\$ 245.00	514.50
Panagiotakis, Sofia	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss SRF and IECLU updates to the Fiscal Plan.	1.20	\$ 720.00	864.00
Dougherty, Ryan Curran	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss SRF and IECLU updates to the Fiscal Plan.	1.20	\$ 445.00	534.00
Santambrogio, Juan	Executive Director	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss SRF and IECLU updates to the Fiscal Plan.	1.20	\$ 810.00	972.00
Burr, Jeremy	Senior	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss SRF and IECLU updates to the Fiscal Plan.	1.20	\$ 445.00	534.00
Carpenter, Christina Maria	Staff	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with J Santambrogio (EY), S Panagiotakis (EY), J Burr (EY), R Dougherty (EY), C Carpenter (EY), McKinsey, G Maldonado (FOMB), S Rodriguez (FOMB), C Robles (FOMB), and K Torres (FOMB) to discuss SRF and IECLU updates to the Fiscal Plan.	1.20	\$ 245.00	294.00
Tajuddin, Salman Naveed	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with S. Tajuddin (EY) and C. Lieberman (EY) to discuss tax credit language for fiscal plan.	0.20	\$ 720.00	144.00
Lieberman, Charles	Staff	30-Apr-19	T3 - Long-Term Projections	Participate in meeting with S. Tajuddin (EY) and C. Lieberman (EY) to discuss tax credit language for fiscal plan.	0.20	\$ 245.00	49.00
Linskey, Michael	Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss PEW Charitable Trust report on Tax Revenue Volatility Varies Across States, Puerto Rico General Funds Revenue Volatility and next steps for cash reserve requirements analysis.	2.10	\$ 595.00	1,249.50
Moran-Eserski, Javier	Senior	30-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss PEW Charitable Trust report on Tax Revenue Volatility Varies Across States, Puerto Rico General Funds Revenue Volatility and next steps for cash reserve requirements analysis.	2.10	\$ 445.00	934.50
Lieberman, Charles	Staff	30-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss PEW Charitable Trust report on Tax Revenue Volatility Varies Across States, Puerto Rico General Funds Revenue Volatility and next steps for cash reserve requirements analysis.	2.10	\$ 245.00	514.50
Maciejewski, Brigid Jean	Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss PEW Charitable Trust report on Tax Revenue Volatility Varies Across States, Puerto Rico General Funds Revenue Volatility and next steps for cash reserve requirements analysis.	2.10	\$ 595.00	1,249.50

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Tajuddin,Salman Naveed	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss PEW Charitable Trust report on Tax Revenue Volatility Varies Across States, Puerto Rico General Funds Revenue Volatility and next steps for cash reserve requirements analysis.	2.10	\$ 720.00	1,512.00
Levy,Sheva R	Partner/Principal	30-Apr-19	T3 - Creditor Mediation Support	Prepare preliminary updates to FP narrative for changes to pension policy	1.30	\$ 721.00	937.30
Tajuddin,Salman Naveed	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Prepare background slides in support of email summary of budget request for COFIM.	1.20	\$ 720.00	864.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Prepare email draft with documents to be sent to Banco Bankia	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Prepare email draft with documents to be sent to UBS	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Prepare email draft with documents to be sent to UMB	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Prepare email draft with documents to be sent to Voya Bank	0.60	\$ 245.00	147.00
Chawla,Sonia	Senior	30-Apr-19	T3 - Plan of Adjustment	Prepare excel workbooks with account names and numbers as attachments to send to FIs along with letters requesting 12/31 and 3/31 balances.	0.90	\$ 445.00	400.50
Lieberman,Charles	Staff	30-Apr-19	T3 - Plan of Adjustment	Review documentataion regarding the calculation of Puerto Rico volatility score	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	30-Apr-19	T3 - Long-Term Projections	Prepare overview of the impact of the changes to various tax rates from Act 257-2018 for analysis for FOMB	1.30	\$ 245.00	318.50
Levy,Sheva R	Partner/Principal	30-Apr-19	T3 - Creditor Mediation Support	Prepare summary of PayGo costs by plan vs. measure based on updated right-sizing information	0.70	\$ 721.00	504.70
Moran-Eserski,Javier	Senior	30-Apr-19	T3 - Plan of Adjustment	Review Budget Joint Resolution document RC 186 to understand the liquidity reserve balance for Puerto Rico	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	30-Apr-19	T3 - Plan of Adjustment	Review Budget Joint Resolution document RC 187 to understand the liquidity reserve balance for Puerto Rico	0.90	\$ 445.00	400.50
Tajuddin,Salman Naveed	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Review legislation pertaining to various fiscal reserves to understand present requirements for funding reserves.	1.10	\$ 720.00	792.00
Moran-Eserski,Javier	Senior	30-Apr-19	T3 - Plan of Adjustment	Review Minnesota legislation to understand how they set reserve size in support for on our ongoing analysis	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	30-Apr-19	T3 - Plan of Adjustment	Review case study of the City of Colorado Spring to understand how they establish their reserve requirements	1.60	\$ 445.00	712.00
Moran-Eserski,Javier	Senior	30-Apr-19	T3 - Plan of Adjustment	Reconcile the commonwealth's Title III agencies from the case filing and the prioritized list used in the D&P report	1.90	\$ 445.00	845.50
Levy,Sheva R	Partner/Principal	30-Apr-19	T3 - Creditor Mediation Support	Respond to question from A Pollock regarding total pension obligations	0.40	\$ 721.00	288.40
Garcia,Francisco R.	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Review bank account analysis update for FOMB project manager	0.30	\$ 720.00	216.00
Lieberman,Charles	Staff	30-Apr-19	T3 - Long-Term Projections	Review changes to CIT rates in update to Act 257 in December 2018 for analysis for FOMB	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	30-Apr-19	T3 - Long-Term Projections	Review changes to PIT rates in update to Act 257 in December 2018 for analysis for FOMB	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	30-Apr-19	T3 - Long-Term Projections	Review changes to SUT rates in update to Act 257 in December 2018 for analysis for FOMB	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	30-Apr-19	T3 - Long-Term Projections	Review Correspondences relating to tax credit write up for fiscal plan	0.60	\$ 245.00	147.00
Chepenik,Adam Brandon	Partner/Principal	30-Apr-19	T3 - Long-Term Projections	Review EITC language in fiscal plan as it compares to Act 257-2018	0.20	\$ 870.00	174.00
Pannell,William Winder Thomas	Partner/Principal	30-Apr-19	T3 - Plan of Adjustment	Review engagement progress to date and working papers for bank account analysis	0.90	\$ 870.00	783.00
Maciejewski,Brigid Jean	Manager	30-Apr-19	T3 - Expert Testimony	Review ERS Declaration in order to provide comments to team	1.10	\$ 595.00	654.50
Levy,Sheva R	Partner/Principal	30-Apr-19	T3 - Creditor Mediation Support	Review impact of different actuarial equivalence definitions on PayGo cost	1.30	\$ 721.00	937.30
Maciejewski,Brigid Jean	Manager	30-Apr-19	T3 - Plan of Adjustment	Review International Monetary Fund report on The Bahamas: Staff Concluding Statement of the 2018 Article IV Mission for best practices regarding cash reserve requirements	0.40	\$ 595.00	238.00
Lieberman,Charles	Staff	30-Apr-19	T3 - Plan of Adjustment	Review most recent version draft of PR reserve requirements deck	1.40	\$ 245.00	343.00
Linskey,Michael	Manager	30-Apr-19	T3 - Plan of Adjustment	Review "What's so Magical about 5 percent", article on calculating optimal rainy day reserves for application to Puerto Rico liquidity reserve	1.20	\$ 595.00	714.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for BCOOP	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for Voya Bank	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for Consultive Internacional	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for GDB	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for UBS	0.40	\$ 245.00	98.00

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Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for Voyz	0.40	\$ 245.00	98.00
Linskey,Michael	Manager	30-Apr-19	T3 - Plan of Adjustment	Review Colorado Springs case study of revenue volatility and reserves for applicability to Puerto Rico	1.90	\$ 595.00	1,130.50
Linskey,Michael	Manager	30-Apr-19	T3 - Plan of Adjustment	Review Pew Center research on correlation between rainy day fund balances and volatility for applicability to Puerto Rico	1.40	\$ 595.00	833.00
Linskey,Michael	Manager	30-Apr-19	T3 - Plan of Adjustment	Review revenue volatility analysis and applicability to Puerto Rico	1.30	\$ 595.00	773.50
Maciejewski,Brigid Jean	Manager	30-Apr-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report on Tax Revenue Volatility Varies Across States and Revenue Streams for best practices regarding cash reserve requirements	2.40	\$ 595.00	1,428.00
Tajuddin,Salman Naveed	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Review PR earned income tax write-up to include in the fiscal plan	0.50	\$ 720.00	360.00
Levy,Sheva R	Partner/Principal	30-Apr-19	T3 - Long-Term Projections	Review PREPA provisions for individuals in complementary formula, including employee contribution provisions	1.30	\$ 721.00	937.30
Levy,Sheva R	Partner/Principal	30-Apr-19	T3 - Long-Term Projections	Review PREPA provisions for individuals in supplemental formula	0.80	\$ 721.00	576.80
Stricklin,Todd	Senior	30-Apr-19	T3 - Long-Term Projections	Review PREPA valuation cost method alteration materiality to support a closer liability match with Aon draft valuation liability	1.60	\$ 405.00	648.00
Levy,Sheva R	Partner/Principal	30-Apr-19	T3 - Creditor Mediation Support	Review summary of ERS history up to PayGo implementation	0.80	\$ 721.00	576.80
Panagiotakis,Sofia	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Review the revised Fiscal Plan model to understand revisions to the GF payroll, opex and measures build	1.40	\$ 720.00	1,008.00
Panagiotakis,Sofia	Senior Manager	30-Apr-19	T3 - Long-Term Projections	Review the revised Fiscal Plan model to understand revisions to the SRF build	1.20	\$ 720.00	864.00
Maciejewski,Brigid Jean	Manager	30-Apr-19	T3 - Plan of Adjustment	Review updated disclosure statement regarding cash management in order to provide comments to team	0.40	\$ 595.00	238.00
Sacks,Justin	Manager	30-Apr-19	T3 - Plan of Adjustment	Team status update meeting with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), and N. Villavicencio (EY) to discuss status to date on the cash account balances workstream and action items going forward.	1.10	\$ 595.00	654.50
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Team status update meeting with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), and N. Villavicencio (EY) to discuss status to date on the cash account balances workstream and action items going forward.	1.10	\$ 245.00	269.50
Chawla,Sonia	Senior	30-Apr-19	T3 - Plan of Adjustment	Team status update meeting with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), and N. Villavicencio (EY) to discuss status to date on the cash account balances workstream and action items going forward.	1.10	\$ 445.00	489.50
Garcia,Francisco R.	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Team status update meeting with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), and N. Villavicencio (EY) to discuss status to date on the cash account balances workstream and action items going forward.	1.10	\$ 720.00	792.00
Santambrogio,Juan	Executive Director	30-Apr-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Atlanta, GA to Washington, DC	2.00	\$ 405.00	810.00
Chawla,Sonia	Senior	30-Apr-19	T3 - Non-working travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.70	\$ 222.50	1,490.75
Chawla,Sonia	Senior	30-Apr-19	T3 - Plan of Adjustment	Update language in emails with requests to send to financial institutions, along with official requests regarding account balances, signatories and restrictions.	0.40	\$ 445.00	178.00
Sacks,Justin	Manager	30-Apr-19	T3 - Plan of Adjustment	Working session with S. Chawla (EY) and J. Sacks (EY) to discuss cash account inventory listing and finalizing letters to send to Financial Institutions and account holders to confirm account balances.	1.80	\$ 595.00	1,071.00
Chawla,Sonia	Senior	30-Apr-19	T3 - Plan of Adjustment	Working session with S. Chawla (EY) and J. Sacks (EY) to discuss cash account inventory listing and finalizing letters to send to Financial Institutions and account holders to confirm account balances.	1.80	\$ 445.00	801.00
Tague,Robert	Senior Manager	15-Apr-19	T3 - Long-Term Projections	Review Law 26-2017 in order to respond to McK request for details on vacation and sick calculations for Fiscal Plan detail breakout on firefighters	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	15-Apr-19	T3 - Long-Term Projections	Review paygo vs transfers analysis in regards to municipalities to assess impact to government.	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	15-Apr-19	T3 - Long-Term Projections	Review ERS and PRIFAS pension coding summary provided by C. Sota (ERS) for impact to FP paygo and budget.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	15-Apr-19	T3 - Long-Term Projections	Review response letter from government regarding status of audited financials.	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	15-Apr-19	T3 - Plan of Adjustment	Review memo on account restrictions to assess impact to CW liquidity analysis.	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Review draft paygo letter in order to provide comments	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Draft additional language regarding pension laws for paygo letter	0.70	\$ 720.00	504.00

Exhibit D
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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tague,Robert	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Review prior AAFAF paygo report for assessment of updates required for new balances.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	16-Apr-19	T3 - Plan of Adjustment	Review Deloitte consolidation of bank accounts efforts meeting notes for assessment of potential consolidations.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Review OCFO consolidation update in order to assess status.	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	16-Apr-19	T3 - Long-Term Projections	Review Law 106-2017 in order to revise paygo letter with appropriate terms and structure.	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	16-Apr-19	T3 - Creditor Mediation Support	Review FOMB prepared one pager regarding COR/AFT updates to be used at Board meeting in order to provide comments.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	17-Apr-19	T3 - Creditor Mediation Support	Review FP projected surplus levels in order to edit Board presentation	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	18-Apr-19	T3 - Long-Term Projections	Review capex 205 letter to provide comments.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	18-Apr-19	T3 - Long-Term Projections	Prepare correspondence with C. Soto (ERS) regarding PR section 218 agreement.	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	18-Apr-19	T3 - Long-Term Projections	Review AAFAF letter regarding joint resolutions.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	18-Apr-19	T3 - Long-Term Projections	Review budget deck for details on flow of funds regarding SUT.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Review GF appropriation to public corps in order to update pension paygo letter.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	19-Apr-19	T3 - Long-Term Projections	Review summary analysis of tax incentives to understand areas of expenditure.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review updated tax expenditure report.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review gross up tax analysis and updates required for latest data	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review revised paygo letter with redline content to provide any final comments.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review Act 257-2018 key components for cash revenue considerations	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review Proskauer comments on paygo letter.	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review revised tax expenditures letter incorporating revisions related to budget/FP implementation.	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Plan of Adjustment	Review draft cash management write up for disclosure statement including edits made per comments from Proskauer.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review paygo letter edits from K. Rifkind (FOMB)	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review capital budgeting FOMB draft letter with appendix of best practices	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	22-Apr-19	T3 - Long-Term Projections	Review feedback regarding D205 capex letter with recommendations to determine next steps.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	23-Apr-19	T3 - Expert Testimony	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	23-Apr-19	T3 - Expert Testimony	REDACTED	2.10	\$ 720.00	1,512.00
Tague,Robert	Senior Manager	23-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	23-Apr-19	T3 - Long-Term Projections	Review paygo 2015 vs 2016 summary supporting FP	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	24-Apr-19	T3 - Long-Term Projections	Review MIF capex letter to provide comments to team	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	1.60	\$ 720.00	1,152.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Expert Testimony	REDACTED	0.50	\$ 720.00	360.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Draft initial section on key assumptions and inputs for ERS declaration	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	29-Apr-19	T3 - Long-Term Projections	Review tax expenditure report review draft with comments.	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Review ERS cash management overview to assess next steps for cash disclosure.	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Expert Testimony	REDACTED	0.90	\$ 720.00	648.00

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Tague,Robert	Senior Manager	30-Apr-19	T3 - Expert Testimony	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Expert Testimony	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Expert Testimony	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Expert Testimony	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Expert Testimony	REDACTED	1.40	\$ 720.00	1,008.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Expert Testimony	REDACTED	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Expert Testimony	REDACTED	1.60	\$ 720.00	1,152.00
Tague,Robert	Senior Manager	30-Apr-19	T3 - Plan of Adjustment	Review latest draft of cash management disclosure to provide comments	1.10	\$ 720.00	792.00
Day,Timothy Sean	Manager	1-Apr-19	T3 - Long-Term Projections	REDACTED	1.90	\$ 519.00	986.10
Day,Timothy Sean	Manager	2-Apr-19	T3 - Long-Term Projections	REDACTED	1.80	\$ 519.00	934.20
Day,Timothy Sean	Manager	5-Apr-19	T3 - Long-Term Projections	REDACTED	1.80	\$ 519.00	934.20
Day,Timothy Sean	Manager	8-Apr-19	T3 - Long-Term Projections	Revise ERS 7/1/16 match coding to utilize census database fields for frozen benefits and ee contribution amounts rather than estimated values.	0.90	\$ 519.00	467.10
Day,Timothy Sean	Manager	9-Apr-19	T3 - Long-Term Projections	Prepare ERS plan Proval coding for 7/1/16 data with implementation of coding for cut scenarios - inactive participants	2.30	\$ 519.00	1,193.70
Day,Timothy Sean	Manager	9-Apr-19	T3 - Long-Term Projections	Prepare ERS plan Proval coding for 7/1/16 data with implementation of coding for cut scenarios - active participants	3.60	\$ 519.00	1,868.40
Day,Timothy Sean	Manager	10-Apr-19	T3 - Long-Term Projections	Prepare ERS plan projection of cut scenarios with review of sample lives for confirmation of results - marginal cut scenario	2.60	\$ 519.00	1,349.40
Day,Timothy Sean	Manager	10-Apr-19	T3 - Long-Term Projections	Prepare ERS plan projection of cut scenarios with review of sample lives for confirmation of results - flat cut scenario	3.30	\$ 519.00	1,712.70
Day,Timothy Sean	Manager	11-Apr-19	T3 - Long-Term Projections	Prepare comparison of CW Fiscal Plan groups with prior understanding of Fiscal Plan	1.10	\$ 519.00	570.90
Day,Timothy Sean	Manager	11-Apr-19	T3 - Long-Term Projections	Prepare PREPA plan review of adjustments to Proval match coding	3.30	\$ 519.00	1,712.70
Day,Timothy Sean	Manager	12-Apr-19	T3 - Long-Term Projections	Prepare ERS plan rerun of cut scenario projections with CW FP groupings and comparison of results	3.40	\$ 519.00	1,764.60
Day,Timothy Sean	Manager	15-Apr-19	T3 - Long-Term Projections	Refine ERS coding to baseline cut scenarios and marginal cut scenarios	1.20	\$ 519.00	622.80
Day,Timothy Sean	Manager	16-Apr-19	T3 - Long-Term Projections	Review latest adjustments to Proval match coding for PREPA plan	2.60	\$ 519.00	1,349.40
Day,Timothy Sean	Manager	17-Apr-19	T3 - Long-Term Projections	Refine ERS coding to flat cut scenarios, adjustment for application of cut to bonuses, and runs for additional scenario featuring 8.50% cut	2.70	\$ 519.00	1,401.30
Day,Timothy Sean	Manager	18-Apr-19	T3 - Long-Term Projections	ERS - refinement to coding of flat cut and marginal cut scenarios	1.70	\$ 519.00	882.30
Day,Timothy Sean	Manager	22-Apr-19	T3 - Long-Term Projections	PREPA plan - further coding review of match valuation and plan provision:	2.30	\$ 519.00	1,193.70
Day,Timothy Sean	Manager	23-Apr-19	T3 - Long-Term Projections	PREPA plan - further coding review of match valuation and plan provision:	3.60	\$ 519.00	1,868.40
Day,Timothy Sean	Manager	25-Apr-19	T3 - Long-Term Projections	PREPA plan - further coding review of match valuation and plan provision:	3.70	\$ 519.00	1,920.30
Day,Timothy Sean	Manager	26-Apr-19	T3 - Long-Term Projections	PREPA plan - further coding review of match valuation and plan provision:	2.20	\$ 519.00	1,141.80
Kleinman,Miriam	Senior	2-Apr-19	T3 - Long-Term Projections	Research relevant guidance in IRS guidelines and reports for qualified FICA replacement requirements	2.30	\$ 405.00	931.50
Kleinman,Miriam	Senior	3-Apr-19	T3 - Long-Term Projections	Research relevant guidance in IRS guidelines and reports for qualified FICA replacement requirements	0.90	\$ 405.00	364.50
Kleinman,Miriam	Senior	3-Apr-19	T3 - Long-Term Projections	Use guidance and data in reports to calculate the salary replacement levels for comparison to qualified FICA replacement requirements	2.30	\$ 405.00	931.50
Kleinman,Miriam	Senior	4-Apr-19	T3 - Long-Term Projections	Use guidance and data in reports to calculate the salary replacement levels for comparison to qualified FICA replacement requirements, putting into email to send to T Stricklin (EY) for confirmation before sending to S Levy (EY)	1.20	\$ 405.00	486.00
Kleinman,Miriam	Senior	8-Apr-19	T3 - Long-Term Projections	Review emails describing updated process for calculating salary replacement levels for comparison to qualified FICA replacement requirements	0.20	\$ 405.00	81.00
Kleinman,Miriam	Senior	9-Apr-19	T3 - Long-Term Projections	Calculate the salary replacement levels for comparison to qualified FICA replacement requirements based on research results	1.60	\$ 405.00	648.00

Exhibit D
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Kleinman,Miriam	Senior	15-Apr-19	T3 - Long-Term Projections	Amend calculation of the salary replacement levels for comparison to qualified FICA replacement requirements before passing on to T Stricklin (EY)	0.30	\$ 405.00	121.50
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for American Stock Transfer Company	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for Banco Bankia	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for BDE	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for Invesco	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	30-Apr-19	T3 - Plan of Adjustment	Review bankaccounts@promesa.gov email for consent letters for UMB	0.30	\$ 245.00	73.50
Neziroski,David	Staff	12-Apr-19	T3 - Fee Applications / Retention	Amend exhibit D of the February monthly	3.40	\$ 245.00	833.00
Neziroski,David	Staff	11-Apr-19	T3 - Fee Applications / Retention	Prepare exhibit C for February	1.60	\$ 245.00	392.00
Neziroski,David	Staff	9-Apr-19	T3 - Fee Applications / Retention	Update exhibit A for the February monthly	1.80	\$ 245.00	441.00
Neziroski,David	Staff	8-Apr-19	T3 - Fee Applications / Retention	Continue to prepare and update exhibit D	3.70	\$ 245.00	906.50
Neziroski,David	Staff	5-Apr-19	T3 - Fee Applications / Retention	Prepare exhibit B for the February monthly	1.90	\$ 245.00	465.50
Neziroski,David	Staff	4-Apr-19	T3 - Fee Applications / Retention	Prepare February monthly exhibit's	2.90	\$ 245.00	710.50
Neziroski,David	Staff	3-Apr-19	T3 - Fee Applications / Retention	Continue to prepare exhibit D for the February monthly statement	4.40	\$ 245.00	1,078.00
Neziroski,David	Staff	1-Apr-19	T3 - Fee Applications / Retention	Prepare exhibit D for February monthly statement	2.70	\$ 245.00	661.50
Malhotra,Gaurav	Partner/Principal	26-Apr-19	T3 - Plan of Adjustment	Review of updated pension paygo	0.30	\$ 870.00	261.00
Malhotra,Gaurav	Partner/Principal	25-Apr-19	T3 - Plan of Adjustment	Review of updated fiscal plan bridge and comparison to previous forecasts	2.10	\$ 870.00	1,827.00
Malhotra,Gaurav	Partner/Principal	25-Apr-19	T3 - Plan of Adjustment	Participated in conference call with FOMB board members regarding fiscal plan	1.30	\$ 870.00	1,131.00
Malhotra,Gaurav	Partner/Principal	24-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 870.00	522.00
Malhotra,Gaurav	Partner/Principal	18-Apr-19	T3 - Plan of Adjustment	Review of updated information packet to be presented on FOMB call	0.80	\$ 870.00	696.00
Malhotra,Gaurav	Partner/Principal	17-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.20	\$ 870.00	1,044.00
Malhotra,Gaurav	Partner/Principal	17-Apr-19	T3 - Plan of Adjustment	Review of updated information packet to be presented on FOMB call	0.90	\$ 870.00	783.00
Malhotra,Gaurav	Partner/Principal	16-Apr-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 870.00	1,218.00
Malhotra,Gaurav	Partner/Principal	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 870.00	1,827.00
Malhotra,Gaurav	Partner/Principal	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 870.00	435.00
Malhotra,Gaurav	Partner/Principal	10-Apr-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 870.00	696.00
Malhotra,Gaurav	Partner/Principal	9-Apr-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 870.00	1,914.00
Malhotra,Gaurav	Partner/Principal	7-Apr-19	T3 - Creditor Mediation Support	REDACTED	3.10	\$ 870.00	2,697.00
Malhotra,Gaurav	Partner/Principal	7-Apr-19	T3 - Plan of Adjustment	Review of analysis related to CRIM fiscal plan	1.20	\$ 870.00	1,044.00
Bugden,Nicholas R	Manager	1-May-19	T3 - Long-Term Projections	Review Puerto Rico Opportunity Zone letter language	2.40	\$ 595.00	1,428.00
Burr,Jeremy	Senior	1-May-19	T3 - Long-Term Projections	Participate in meeting with J. Burr (EY) and S. Panagiotakis (EY) to discuss the changes in the budget submission and whether they should be incorporated in the FP	0.60	\$ 445.00	267.00
Burr,Jeremy	Senior	1-May-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (Mckinsey), J. Santambrogio (EY) J. Burr (EY) and S. Panagiotakis (EY) to discuss how to incorporate pension changes in the fiscal plan.	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	1-May-19	T3 - Long-Term Projections	Participate in working meeting with Mckinsey, J. Burr (EY), R. Dougherty (EY), S. Panagiotakis (EY), and C. Carpenter (EY) to resolve issues incorporating the budget into the Fiscal Plan.	2.20	\$ 445.00	979.00
Burr,Jeremy	Senior	1-May-19	T3 - Long-Term Projections	Participate in working meeting with S. Panagiotakis (EY), R. Dougherty (EY), J. Burr (EY) and C. Carpenter (EY) to determine how to incorporate the SRF budget data in the Fiscal Plan.	0.60	\$ 445.00	267.00
Carpenter,Christina Maria	Staff	1-May-19	T3 - Long-Term Projections	Analyze FY20 Special Revenue Fund ("SRF") budget by agency to incorporate in long-term projections	1.40	\$ 245.00	343.00
Carpenter,Christina Maria	Staff	1-May-19	T3 - Long-Term Projections	Analyze variances between certified FY18-19 budgets and FY18-19 budgets provided by Office of Management and Budget on May 1s	1.10	\$ 245.00	269.50
Carpenter,Christina Maria	Staff	1-May-19	T3 - Long-Term Projections	Analyze variances between FY20 budgets provided by the Office of Management and Budget on April 5th vs May 1st	1.40	\$ 245.00	343.00
Carpenter,Christina Maria	Staff	1-May-19	T3 - Long-Term Projections	Participate in working meeting with Mckinsey, J. Burr (EY), R. Dougherty (EY), S. Panagiotakis (EY), and C. Carpenter (EY) to resolve issues incorporating the budget into the Fiscal Plan.	2.20	\$ 245.00	539.00

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Carpenter,Christina Maria	Staff	1-May-19	T3 - Long-Term Projections	Participate in working meeting with S. Panagiotakis (EY), R. Dougherty (EY), J. Burr (EY) and C. Carpenter (EY) to determine how to incorporate the SRF budget data in the Fiscal Plan.	0.60	\$ 245.00	147.00
Carpenter,Christina Maria	Staff	1-May-19	T3 - Long-Term Projections	Prepare summary of FY18-20 certified and Office of Management and Budget submission variances by concept of spend, fund and agency.	0.80	\$ 245.00	196.00
Carpenter,Christina Maria	Staff	1-May-19	T3 - Long-Term Projections	Prepare summary of FY20 SRF budget by agency for Fiscal Plan update.	0.90	\$ 245.00	220.50
Chawla,Sonia	Senior	1-May-19	T3 - Plan of Adjustment	Draft Account Holder letters in English	1.80	\$ 445.00	801.00
Chawla,Sonia	Senior	1-May-19	T3 - Plan of Adjustment	Draft Account Holder Template in English	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	1-May-19	T3 - Plan of Adjustment	Revise Account Holder letters in english to account for edits suggested after review.	0.80	\$ 445.00	356.00
Chawla,Sonia	Senior	1-May-19	T3 - Plan of Adjustment	Revise Account Holder templates in english to account for edits suggested after review.	0.30	\$ 445.00	133.50
Chawla,Sonia	Senior	1-May-19	T3 - Plan of Adjustment	Update tracker of universal listing for account inventory listing	2.80	\$ 445.00	1,246.00
Chepenik,Adam Brandon	Partner/Principal	1-May-19	T3 - Long-Term Projections	Finalize opportunity zones language for N Jaresko (FOMB) based on additional feedback	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	1-May-19	T3 - Long-Term Projections	Participate in call with J Davis (Mckinsey), F Pares (Hacienda), G Madonado (FOMB) to discuss revenue forecast	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	1-May-19	T3 - Long-Term Projections	Continue to participate in follow up call with J Davis (Mckinsey), G Ojeda (FOMB) to discuss revenue measure forecast in fiscal plan with focus on revenue measures	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	1-May-19	T3 - Long-Term Projections	Follow up call with J Santambrogio (EY) and A Chepenik (EY) to discuss COR3 funding request and how to translate it to the fiscal plan	0.20	\$ 870.00	174.00
Chepenik,Adam Brandon	Partner/Principal	1-May-19	T3 - Long-Term Projections	Participate in call with J Matos (COR3), J Santambrogio (EY), and A Chepenik (EY) to discuss COR3 reimbursement process and forecast for revolver needs	0.60	\$ 870.00	522.00
Day,Timothy Sean	Manager	1-May-19	T3 - Long-Term Projections	Update coding of disability decrement as part of baseline PREPA liability match with Aon	1.70	\$ 519.00	882.30
Day,Timothy Sean	Manager	1-May-19	T3 - Long-Term Projections	Update coding of retirement decrement as part of baseline PREPA liability match with Aon	1.30	\$ 519.00	674.70
Dougherty,Ryan Curran	Senior	1-May-19	T3 - Long-Term Projections	Analyze Fiscal Plan rightsizing model for budgetary adjustments implementation.	1.70	\$ 445.00	756.50
Dougherty,Ryan Curran	Senior	1-May-19	T3 - Long-Term Projections	Analyze Fiscal Plan translation of the General Fund ahead of fiscal plan certification.	1.60	\$ 445.00	712.00
Dougherty,Ryan Curran	Senior	1-May-19	T3 - Long-Term Projections	Analyze Fiscal Plan translation of the Special Revenue Funds ahead of fiscal plan certification.	1.80	\$ 445.00	801.00
Dougherty,Ryan Curran	Senior	1-May-19	T3 - Long-Term Projections	Participate in meeting with A. Sarmiento (Mckinsey), T. Snyder (Mckinsey), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss how to incorporate the SRF baseline and adjustments into the FP.	0.70	\$ 445.00	311.50
Dougherty,Ryan Curran	Senior	1-May-19	T3 - Long-Term Projections	Participate in working meeting with Mckinsey, J. Burr (EY), R. Dougherty (EY), S. Panagiotakis (EY), and C. Carpenter (EY) to resolve issues incorporating the budget into the Fiscal Plan.	2.20	\$ 445.00	979.00
Dougherty,Ryan Curran	Senior	1-May-19	T3 - Long-Term Projections	Participate in working meeting with S. Panagiotakis (EY), R. Dougherty (EY), J. Burr (EY) and C. Carpenter (EY) to determine how to incorporate the SRF budget data in the Fiscal Plan.	0.60	\$ 445.00	267.00
Garcia,Francisco R.	Senior Manager	1-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY.	3.80	\$ 360.00	1,368.00
Garcia,Francisco R.	Senior Manager	1-May-19	T3 - Plan of Adjustment	Review English-language account holder letters with template that are distributed to obtain bank account information	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	1-May-19	T3 - Plan of Adjustment	Review Spanish-language account holder letters with template that are distributed to obtain bank account information	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	1-May-19	T3 - Plan of Adjustment	Review account inventory to be used for Title III agency reconciliation	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	1-May-19	T3 - Plan of Adjustment	Review Title III agency reconciliation	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	1-May-19	T3 - Plan of Adjustment	Review account inventory to be used for account holder reachout	0.70	\$ 720.00	504.00
Levy,Sheva R	Partner/Principal	1-May-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 721.00	1,009.40
Levy,Sheva R	Partner/Principal	1-May-19	T3 - Long-Term Projections	Review distribution of cuts for each plan for new FP verbiage	0.70	\$ 721.00	504.70
Lieberman,Charles	Staff	1-May-19	T3 - Plan of Adjustment	Analyze expenses from 2008 - 2018 for Puerto rico for the working capital analysis	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	1-May-19	T3 - Plan of Adjustment	Analyze Tax revenue summary 2008 - 2018 for Puerto Rico for the working capital analysis	0.80	\$ 245.00	196.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lieberman,Charles	Staff	1-May-19	T3 - Plan of Adjustment	Analyze the calculated Major Tax Volatility Score for Puerto Rico for the working capital analysis	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	1-May-19	T3 - Long-Term Projections	Finalize the overview memo of the impact of the changes to various tax rates from Act 257- 2018 for analysis for FOMB	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	1-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman and S Tajuddin (EY) to discuss presentation regarding cash reserve requirements and next steps	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	1-May-19	T3 - Plan of Adjustment	Prepare meeting materialsfor working session on the calculation of Puerto Rico volatility score	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	1-May-19	T3 - Long-Term Projections	Review "Final Tax incentives 11 02 18 " in preparation for tax credit language to be included in the updated fiscal plan	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	1-May-19	T3 - Long-Term Projections	Review "Final Tax update slides 12 20 2018 " in preparation for tax credit language to be included in the updated fiscal plan	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	1-May-19	T3 - Plan of Adjustment	Review 2016 Audited Financial for historical expense data for working capital analysis	0.20	\$ 245.00	49.00
Lieberman,Charles	Staff	1-May-19	T3 - Long-Term Projections	Review correspondence relating to Act 257- 2018 analysis for FOME	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	1-May-19	T3 - Plan of Adjustment	Review PEW case study of the city of Colorado Springs in preparation for the working capital analysis	1.60	\$ 245.00	392.00
Lieberman,Charles	Staff	1-May-19	T3 - Long-Term Projections	Review Revised Fiscal Plan for Puerto Rico (March 27, 2019) in preparation for tax credit language to be included in the updated fiscal plan	1.30	\$ 245.00	318.50
Lieberman,Charles	Staff	1-May-19	T3 - Long-Term Projections	Review the Tax Expenditure Gross Up Options file in preparation for tax credit language to be included in the updated fiscal plan	1.40	\$ 245.00	343.00
Lieberman,Charles	Staff	1-May-19	T3 - Plan of Adjustment	Search Hacienda website for historical expense data for working capital analysis	0.40	\$ 245.00	98.00
Linskey,Michael	Manager	1-May-19	T3 - Plan of Adjustment	Participate in call with M Zerjal (Proskauer), S Tajuddin (EY), R Tague (EY), B Maciejewski (EY), M Linskey (EY) to discuss draft disclosure statement regarding cash management and next steps	0.60	\$ 595.00	357.00
Linskey,Michael	Manager	1-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), R Tague (EY), B Maciejewski (EY), M Linskey (EY) to debrief on draft disclosure statement regarding cash management and presentation on cash reserve requirements	0.70	\$ 595.00	416.50
Linskey,Michael	Manager	1-May-19	T3 - Plan of Adjustment	Review Commonwealth cash management disclosure document to provide comments	1.30	\$ 595.00	773.50
Linskey,Michael	Manager	1-May-19	T3 - Plan of Adjustment	Review working capital analysis for inclusion in Commonwealth disclosure filing	1.40	\$ 595.00	833.00
Maciejewski,Brigid Jean	Manager	1-May-19	T3 - Plan of Adjustment	Participate in call with M Zerjal (Proskauer), S Tajuddin (EY), R Tague (EY), B Maciejewski (EY), M Linskey (EY) to discuss draft disclosure statement regarding cash management and next steps	0.60	\$ 595.00	357.00
Maciejewski,Brigid Jean	Manager	1-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski and S Tajuddin (EY) to discuss presentation regarding cash reserve requirements	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	1-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman and S Tajuddin (EY) to discuss presentation regarding cash reserve requirements and next steps	0.40	\$ 595.00	238.00
Maciejewski,Brigid Jean	Manager	1-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), R Tague (EY), B Maciejewski (EY), M Linskey (EY) to debrief on draft disclosure statement regarding cash management and presentation on cash reserve requirements	0.70	\$ 595.00	416.50
Maciejewski,Brigid Jean	Manager	1-May-19	T3 - Plan of Adjustment	Review deck regarding cash reserve requirements in order to provide comments to team	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	1-May-19	T3 - Plan of Adjustment	Review GFOA report on Risk-Based Analysis of General Fund Reserve Requirement to include in presentation on cash reserves	1.80	\$ 595.00	1,071.00
Maciejewski,Brigid Jean	Manager	1-May-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report on rainy day funds mechanisms for best practices regarding cash reserve requirements	1.10	\$ 595.00	654.50
Moran-Eserski,Javier	Senior	1-May-19	T3 - Plan of Adjustment	Analyze GFOA report on "Triple A" approach to understand the risk-based approach proposed by policymakers	2.20	\$ 445.00	979.00
Moran-Eserski,Javier	Senior	1-May-19	T3 - Plan of Adjustment	Prepare slide on the bar chart comparing the RDF size of the 50 states to best practice guidelines	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	1-May-19	T3 - Plan of Adjustment	Prepare slide on Triple A approach for PowerPoint cash reserve requirement presentation	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	1-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski and S Tajuddin (EY) to discuss presentation regarding cash reserve requirements	1.20	\$ 445.00	534.00

Exhibit D
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Moran-Eserski,Javier	Senior	1-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman and S Tajuddin (EY) to discuss presentation regarding cash reserve requirements and next steps	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	1-May-19	T3 - Plan of Adjustment	Update chart comparing the RDF size of the 50 states to best practice guidelines	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	1-May-19	T3 - Plan of Adjustment	Update rainy day fund overview slide to incorporate team members feedback for PowerPoint cash reserve requirement presentation	1.20	\$ 445.00	534.00
Moran-Eserski,Javier	Senior	1-May-19	T3 - Plan of Adjustment	Update slide on Triple A approach to incorporate team members feedback for PowerPoint cash reserve requirement presentation	0.60	\$ 445.00	267.00
Mullins,Daniel R	Executive Director	1-May-19	T3 - Long-Term Projections	Review final Tax Expenditure memo for FOMB.	0.40	\$ 810.00	324.00
Nichols,Carly	Manager	1-May-19	T3 - Long-Term Projections	REDACTED	1.60	\$ 519.00	830.40
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Participate in meeting with A. Sarmiento (Mckinsey), T. Snyder (Mckinsey), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss how to incorporate the SRF baseline and adjustments into the FP.	0.70	\$ 720.00	504.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Participate in meeting with J. Burr (EY) and S. Panagiotakis (EY) to discuss the changes in the budget submission and whether they should be incorporated in the FP	0.60	\$ 720.00	432.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (Mckinsey), J. Santambrogio (EY) J. Burr (EY) and S. Panagiotakis (EY) to discuss how to incorporate pension changes in the fiscal plan.	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Participate in working meeting with Mckinsey, J. Burr (EY), R. Dougherty (EY), S. Panagiotakis (EY), and C. Carpenter (EY) to resolve issues incorporating the budget into the Fiscal Plan.	2.20	\$ 720.00	1,584.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Participate in working meeting with S. Panagiotakis (EY), R. Dougherty (EY), J. Burr (EY) and C. Carpenter (EY) to determine how to incorporate the SRF budget data in the Fiscal Plan.	0.60	\$ 720.00	432.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Research the Special Communities Perpetual Trust and Maritime shipping to determine if it should be included in the FP.	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Review the changes in Federal Funds and federal funded utilities from FY18 to FY20 to determine if any changes need to be made in the FP.	0.80	\$ 720.00	576.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Review Department of Health and ASES medicaid funding and uses to see how it is incorporated in the FP and budget.	1.60	\$ 720.00	1,152.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Review revised Capex request.	0.30	\$ 720.00	216.00
Panagiotakis,Sofia	Senior Manager	1-May-19	T3 - Long-Term Projections	Review utilities in prior years to determine how they should be incorporated into the FP from 2018 to 2020.	0.80	\$ 720.00	576.00
Riggins,Kyle	Senior	1-May-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 405.00	1,134.00
Sacks,Justin	Manager	1-May-19	T3 - Plan of Adjustment	Review Title III Agency Listing reconciliation to ensure all entities from the list are included within the population for testing cash balances as of March 31, 2019.	2.20	\$ 595.00	1,309.00
Sacks,Justin	Manager	1-May-19	T3 - Plan of Adjustment	Confirm complete list of Hacienda accounts by reviewing account inventory listings provided by other advisors, such as AAFAF	1.30	\$ 595.00	773.50
Santambrogio,Juan	Executive Director	1-May-19	T3 - Long-Term Projections	Follow up call with J Santambrogio (EY) and A Chepenik (EY) to discuss COR3 funding request and how to translate it to the fiscal plan	0.20	\$ 810.00	162.00
Santambrogio,Juan	Executive Director	1-May-19	T3 - Long-Term Projections	Participate in call with J Matos (COR3), J Santambrogio (EY), and A Chepenik (EY) to discuss COR3 reimbursement process and forecast for revolver needs	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	1-May-19	T3 - Long-Term Projections	Participate in meeting with R. Rivera (Mckinsey), J. Santambrogio (EY) J. Burr (EY) and S. Panagiotakis (EY) to discuss how to incorporate pension changes in the fiscal plan.	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	1-May-19	T3 - Long-Term Projections	Prepare analysis of request for Disaster Revolving Fund from the Government to provide upfront funding for recovery efforts	1.70	\$ 810.00	1,377.00
Santambrogio,Juan	Executive Director	1-May-19	T3 - Expert Testimony	REDACTED	1.80	\$ 810.00	1,458.00
Santambrogio,Juan	Executive Director	1-May-19	T3 - Long-Term Projections	Review fiscal plan decisions by N Jaresko (FOMB) with implications on long term projections	1.40	\$ 810.00	1,134.00

Exhibit D
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Tague,Robert	Senior Manager	1-May-19	T3 - Plan of Adjustment	Participate in call with M Zerjal (Proskauer), S Tajuddin (EY), R Tague (EY), B Maciejewski (EY), M Linskey (EY) to discuss draft disclosure statement regarding cash management and next steps	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	1-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), R Tague (EY), B Maciejewski (EY), M Linskey (EY) to debrief on draft disclosure statement regarding cash management and presentation on cash reserve requirements	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	1-May-19	T3 - Long-Term Projections	Review final tax initiatives tax presentation	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	1-May-19	T3 - Long-Term Projections	Review fiscal plan EITC language.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	1-May-19	T3 - Long-Term Projections	Review tax rate changes in act 257-2018 to share with McK for fiscal plan incorporation.	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Plan of Adjustment	Edit tax expenditure language to describe background relating to gross-up forecast in the revised fiscal plan.	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Plan of Adjustment	Participate in call with M Zerjal (Proskauer), S Tajuddin (EY), R Tague (EY), B Maciejewski (EY), M Linskey (EY) to discuss draft disclosure statement regarding cash management and next steps	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski and S Tajuddin (EY) to discuss presentation regarding cash reserve requirements	1.20	\$ 720.00	864.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman and S Tajuddin (EY) to discuss presentation regarding cash reserve requirements and next steps	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), R Tague (EY), B Maciejewski (EY), M Linskey (EY) to debrief on draft disclosure statement regarding cash management and presentation on cash reserve requirements	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Long-Term Projections	Review analysis relating to income tax credit proposal to prepare summary for fiscal plan	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Long-Term Projections	Review March 21 cash account summary presentation from AAFAF to further understanding of cash balance activity	0.80	\$ 720.00	576.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Long-Term Projections	Review opportunity zone email commentary for the purpose of summarizing into the fiscal plan.	0.80	\$ 720.00	576.00
Tajuddin,Salman Naveed	Senior Manager	1-May-19	T3 - Long-Term Projections	Review source materials on tax expenditure to include in background language for inclusion in the revised fiscal plan.	0.80	\$ 720.00	576.00
Trang,Quan H	Manager	1-May-19	T3 - Plan of Adjustment	Add Dashboard Widget to Relativity workspace	1.10	\$ 595.00	654.50
Trang,Quan H	Manager	1-May-19	T3 - Plan of Adjustment	Analyze Relativity workspace to ensure efficient testing	1.30	\$ 595.00	773.50
Trang,Quan H	Manager	1-May-19	T3 - Plan of Adjustment	Automate bank contacts in Relativity once a specific bank is selected during testing.	1.70	\$ 595.00	1,011.50
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Administration of Socioeconomic Family Development for ending balances	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Cardiovascular Center and the Caribbean Corporation for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Advocacy for Child Support Administration for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Company for the Integral Development of the Cantera Peninsula for ending balances.	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Agricultural Insurance Corporation for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Company for Council of Occupational Development & Human Resources (CDORH) for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Company for Assignments under the Treasury Custody for ending balances	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Culebra Conservation and Development Authority for ending balances	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Company for Authority for the Financing of Infrastructure for ending balances	0.80	\$ 245.00	196.00

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Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Department of Consumer Affairs for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	1-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads for ending balances.	0.70	\$ 245.00	171.50
Zorrilla,Nelly E	Senior	1-May-19	T3 - Plan of Adjustment	Revise Spanish translation of Account Holder letter	1.60	\$ 445.00	712.00
Zorrilla,Nelly E	Senior	1-May-19	T3 - Plan of Adjustment	Review of Spanish Account Holder Template	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	1-May-19	T3 - Plan of Adjustment	Review of Spanish Restrictions Appendix to AH Letter	2.30	\$ 445.00	1,023.50
Bugden,Nicholas R	Manager	2-May-19	T3 - Long-Term Projections	Prepare updates to Puerto Rico Opportunity Zone letter language	2.90	\$ 595.00	1,725.50
Bugden,Nicholas R	Manager	2-May-19	T3 - Long-Term Projections	Review Federal government Opportunity Zone policy as relates to Puerto Rico	0.90	\$ 595.00	535.50
Bugden,Nicholas R	Manager	2-May-19	T3 - Long-Term Projections	Review SB1258 for key takeaways concerning impact on central government budget	2.20	\$ 595.00	1,309.00
Burr,Jeremy	Senior	2-May-19	T3 - Long-Term Projections	Participate in call with R Rivera (McK), E Trigo (O'Neill), and P Possinger (Proskauer) to discuss the surplus generated from the IFCU and disclosure requirements in the Fiscal Plan	0.30	\$ 445.00	133.50
Chawla,Sonia	Senior	2-May-19	T3 - Plan of Adjustment	Analyze bank account support obtained online from Northern Trust	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	2-May-19	T3 - Plan of Adjustment	Follow up on accounts missing documentation at Northern Trust, that had balances as of March 31 ,2019, but no balances and/or supporting documentation as of December 31, 2018.	0.30	\$ 445.00	133.50
Chawla,Sonia	Senior	2-May-19	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), N. Villavicencio (EY), and D. Roid Rodriguez (Banco Popular) to discuss walkthrough of Banco Popular web cash access for agency accounts.	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	2-May-19	T3 - Plan of Adjustment	Prepare update email for K. Williamson (FOMB) based on metrics from account inventory listing.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	2-May-19	T3 - Plan of Adjustment	Respond to inquiries from Oriental Bank regarding requests to obtain online access at the bank across agencies that have provided consent letters	1.60	\$ 445.00	712.00
Chawla,Sonia	Senior	2-May-19	T3 - Plan of Adjustment	Revise Account Holder letters in english per management's comments.	1.60	\$ 445.00	712.00
Chawla,Sonia	Senior	2-May-19	T3 - Plan of Adjustment	Revise Account Holders Template in english per management's comments.	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	2-May-19	T3 - Plan of Adjustment	Update universal account listing with new support.	1.40	\$ 445.00	623.00
Chepenik,Adam Brandon	Partner/Principal	2-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.00	\$ 435.00	1,740.00
Chepenik,Adam Brandon	Partner/Principal	2-May-19	T3 - Long-Term Projections	Review EY team's initial tax gross up materials for consistency with fiscal plan approach.	0.40	\$ 870.00	348.00
Dougherty,Ryan Curran	Senior	2-May-19	T3 - Long-Term Projections	Participate in meeting with S. O'Rourke (Mckinsey), T. Snyder (Mckinsey), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss how to incorporate the revised SRF baseline into the FP.	0.50	\$ 445.00	222.50
Dougherty,Ryan Curran	Senior	2-May-19	T3 - Long-Term Projections	Participate in meeting with T. Snyder (McK), A Sarmiento (McK), and R Dougherty (EY) to discuss incorporation of budgetary adjustments for Special Revenue Funds .	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	2-May-19	T3 - Long-Term Projections	Prepare draft analysis of baseline Special Revenue Funds for FY19 to compare against baseline FY20.	1.60	\$ 445.00	712.00
Dougherty,Ryan Curran	Senior	2-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to New York, NY.	3.00	\$ 222.50	667.50
Dougherty,Ryan Curran	Senior	2-May-19	T3 - Long-Term Projections	Update analysis of Fiscal Plan translation of the Special Revenue Funds ahead of fiscal plan certification.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	2-May-19	T3 - Long-Term Projections	Update draft analysis of baseline Special Revenue Funds for FY19 after feedback from McKinsey.	1.10	\$ 445.00	489.50
Garcia,Francisco R.	Senior Manager	2-May-19	T3 - Plan of Adjustment	Draft communication to Conway & McKenzie providing an update on restrictions with request for specific information.	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	2-May-19	T3 - Plan of Adjustment	Draft communication to the Office of the CFO providing an update on restrictions with request for specific information.	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	2-May-19	T3 - Plan of Adjustment	Review BNY Mellon bank statements to identify relevant balances in the investment accounts.	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	2-May-19	T3 - Plan of Adjustment	Review relativity platform structure to confirm readiness for use by the team	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	2-May-19	T3 - Plan of Adjustment	Review restrictions memorandum to identify necessary supporting documents.	2.10	\$ 720.00	1,512.00
Garcia,Francisco R.	Senior Manager	2-May-19	T3 - Plan of Adjustment	Review status update communication to K. Williamson (FOMB) regarding bank accounts workstream	0.30	\$ 720.00	216.00
Good JR,Clark E	Manager	2-May-19	T3 - Creditor Mediation Support	REDACTED	2.40	\$ 519.00	1,245.60

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Good JR, Clark E	Manager	2-May-19	T3 - Long-Term Projections	Update fiscal plan calculations to include ERS non fiscal plan entities	2.70	\$ 519.00	1,401.30
Huang, Baibing	Staff	2-May-19	T3 - Plan of Adjustment	Prepare load file to upload PDF documents to Relativity workspace for testing	0.70	\$ 245.00	171.50
Levy, Sheva R	Partner/Principal	2-May-19	T3 - Long-Term Projections	Respond to questions related to summary of FP information for board presentation	0.40	\$ 721.00	288.40
Levy, Sheva R	Partner/Principal	2-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy, Sheva R	Partner/Principal	2-May-19	T3 - Long-Term Projections	Review development of ERS non-FP entity paygo costs with cuts, including documentation of how these amounts were developed	2.30	\$ 721.00	1,658.30
Levy, Sheva R	Partner/Principal	2-May-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 721.00	1,153.60
Levy, Sheva R	Partner/Principal	2-May-19	T3 - Long-Term Projections	Update charts/tables in pension section of fiscal plan narrative	1.70	\$ 721.00	1,225.70
Lieberman, Charles	Staff	2-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), M Linskey (EY), C Lieberman (EY) and S Tajuddin (EY) to review graph for 50 States RDF for presentation on cash reserve requirements	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	2-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to review presentation on cash reserve requirements	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	2-May-19	T3 - Long-Term Projections	Review correspondences related to review of Senate Bills 1258	0.10	\$ 245.00	24.50
Lieberman, Charles	Staff	2-May-19	T3 - Long-Term Projections	Review correspondences related to review of Senate Bills 2058	0.20	\$ 245.00	49.00
Lieberman, Charles	Staff	2-May-19	T3 - Long-Term Projections	Review public testimony of N. Jaresko (FOMB) for relevant facts and statements.	1.30	\$ 245.00	318.50
Lieberman, Charles	Staff	2-May-19	T3 - Plan of Adjustment	Search Prepa Docket for related information on cash reserve requirements for presentation	0.70	\$ 245.00	171.50
Lieberman, Charles	Staff	2-May-19	T3 - Long-Term Projections	Analyze Senate Bill 1258 in English for team analysis	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	2-May-19	T3 - Long-Term Projections	Analyze Senate Bill 2058 in English for team analysis	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	2-May-19	T3 - Plan of Adjustment	Update charts for 50 States RDF for presentation on cash reserve requirements	0.70	\$ 245.00	171.50
Linskey, Michael	Manager	2-May-19	T3 - Plan of Adjustment	Prepare flow of funds diagrams for major sources of revenue for the Commonwealth for inclusion in cash management disclosure	1.30	\$ 595.00	773.50
Linskey, Michael	Manager	2-May-19	T3 - Plan of Adjustment	Participate in conference call with M. Zerjal (Proskauer), E. Fritz (O&B), M. Linskey (EY), B. Maciejewski (EY) and S. Tajuddin (EY) to continue discussions of cash management draft and restricted cash	0.30	\$ 595.00	178.50
Linskey, Michael	Manager	2-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), M Linskey (EY), C Lieberman (EY) and S Tajuddin (EY) to review graph for 50 States RDF for presentation on cash reserve requirements	0.40	\$ 595.00	238.00
Linskey, Michael	Manager	2-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to review presentation on cash reserve requirements	0.60	\$ 595.00	357.00
Linskey, Michael	Manager	2-May-19	T3 - Plan of Adjustment	Review of Conway presentation on TSA major inflows / outflows with flow of funds structures	0.80	\$ 595.00	476.00
Linskey, Michael	Manager	2-May-19	T3 - Plan of Adjustment	Review of disclosure document regarding major sources of Commonwealth revenue	1.10	\$ 595.00	654.50
Linskey, Michael	Manager	2-May-19	T3 - Plan of Adjustment	Review Executive Director Jaresko's testimony before the House Natural Resource Oversight Committee	1.70	\$ 595.00	1,011.50
Linskey, Michael	Manager	2-May-19	T3 - Plan of Adjustment	Review Governor Rossello's testimony before the House Natural Resource Oversight Committee	1.80	\$ 595.00	1,071.00
Maciejewski, Brigid Jean	Manager	2-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to Detroit, MI	6.50	\$ 297.50	1,933.75
Maciejewski, Brigid Jean	Manager	2-May-19	T3 - Plan of Adjustment	Participate in conference call with M. Zerjal (Proskauer), E. Fritz (O'Neill), M. Linskey (EY), B. Maciejewski (EY) and S. Tajuddin (EY) to continue discussions of cash management draft and restricted cash	0.30	\$ 595.00	178.50
Maciejewski, Brigid Jean	Manager	2-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski and S Tajuddin (EY) to review and edit presentation regarding cash reserve requirements	1.40	\$ 595.00	833.00
Maciejewski, Brigid Jean	Manager	2-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), M Linskey (EY), C Lieberman (EY) and S Tajuddin (EY) to review graph for 50 States RDF for presentation on cash reserve requirements	0.40	\$ 595.00	238.00
Maciejewski, Brigid Jean	Manager	2-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to review presentation on cash reserve requirements	0.60	\$ 595.00	357.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Analyze IMF recommendation to Bahamas to understand the source for the current reserve requirements for Puerto Rico	1.40	\$ 445.00	623.00
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Prepare next steps slide for PowerPoint cash reserve requirement presentation	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Prepare slide to identify existing reserves in Puerto Rico for PowerPoint cash reserve requirement presentation	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Review executive summary slide for cash reserve requirement presentation	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski and S Tajuddin (EY) to review and edit presentation regarding cash reserve requirements	1.40	\$ 445.00	623.00
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to review presentation on cash reserve requirements	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Update Credit Rating slide to incorporate team members feedback for cash reserve requirement presentation	1.20	\$ 445.00	534.00
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Update governance structure slide for cash reserve requirement presentation	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	2-May-19	T3 - Plan of Adjustment	Update overall PowerPoint presentation on cash reserve requirements to incorporate team feedback, including word changes and additional formatting	0.60	\$ 445.00	267.00
Panagiotakis,Sofia	Senior Manager	2-May-19	T3 - Long-Term Projections	Participate in meeting with S. O'Rourke (McKinsey) to discuss key revisions to the FP based on the budget	0.60	\$ 720.00	432.00
Panagiotakis,Sofia	Senior Manager	2-May-19	T3 - Long-Term Projections	Participate in meeting with S. O'Rourke (McKinsey), T. Snyder (McKinsey), R. Dougherty (EY) and S. Panagiotakis (EY) to discuss how to incorporate the revised SRF baseline into the FP	0.50	\$ 720.00	360.00
Panagiotakis,Sofia	Senior Manager	2-May-19	T3 - Long-Term Projections	Participate in meeting with T. Snyder (McK), A Sarmiento (McK), and R Dougherty (EY) to discuss incorporation of budgetary adjustments for Special Revenue Funds	1.10	\$ 720.00	792.00
Panagiotakis,Sofia	Senior Manager	2-May-19	T3 - Long-Term Projections	Review the costs related to the 330 centers in the Health Department	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	2-May-19	T3 - Long-Term Projections	Review the SRF projections in the revised fiscal plan.	0.40	\$ 720.00	288.00
Sacks,Justin	Manager	2-May-19	T3 - Plan of Adjustment	Review updated account inventory listing received from Deloitte in order to reconcile bank accounts to EYs bank account listing.	1.70	\$ 595.00	1,011.50
Sacks,Justin	Manager	2-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 297.50	1,993.25
Santambrogio,Juan	Executive Director	2-May-19	T3 - Long-Term Projections	Participate in live stream of public testimony in congress of N Jaresko (FOMB) to provide support answering questions	3.20	\$ 810.00	2,592.00
Santambrogio,Juan	Executive Director	2-May-19	T3 - Long-Term Projections	Review fiscal plan, pension section wording with charts to be updated in new fiscal plan	2.10	\$ 810.00	1,701.00
Santambrogio,Juan	Executive Director	2-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to Atlanta, GA	2.00	\$ 405.00	810.00
Tague,Robert	Senior Manager	2-May-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	2-May-19	T3 - Long-Term Projections	Review correspondence related to special claims committee actions	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	2-May-19	T3 - Long-Term Projections	Review draft bill 2058 to assess potential impact to fiscal plan	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	2-May-19	T3 - Long-Term Projections	Review Hacienda revenue actuals for potential impact to fiscal plan updates	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	2-May-19	T3 - Long-Term Projections	Review proposed edits to fiscal plan pension section from pension team	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	2-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington DC to Chicago IL	4.20	\$ 360.00	1,512.00
Tajuddin,Salman Naveed	Senior Manager	2-May-19	T3 - Plan of Adjustment	Participate in conference call with M. Zerjal (Proskuer), E. Fritz (O&B), M. Linskey (EY), B. Maciejewski (EY) and S. Tajuddin (EY) to continue discussions of cash management draft and restricted cash	0.30	\$ 720.00	216.00
Tajuddin,Salman Naveed	Senior Manager	2-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski and S Tajuddin (EY) to review and edit presentation regarding cash reserve requirements	1.40	\$ 720.00	1,008.00
Tajuddin,Salman Naveed	Senior Manager	2-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), M Linskey (EY), C Lieberman (EY) and S Tajuddin (EY) to review graph for 50 States RDF for presentation on cash reserve requirements	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	2-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY), C Lieberman (EY) to review presentation on cash reserve requirements	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	2-May-19	T3 - Plan of Adjustment	Review Deloitte presentation of cash account schematics to obtain understanding of inter-account cash flows.	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	2-May-19	T3 - Plan of Adjustment	Review O&M write-up on clawback related issues to understand impacts by clawback actions by government on cash flows of the central government	0.80	\$ 720.00	576.00

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Tajuddin, Salman Naveed	Senior Manager	2-May-19	T3 - Plan of Adjustment	Review revenue write-up prepared by O&B to obtain understanding of the diversity of revenue type for inclusion in the cash management write-up	1.20	\$ 720.00	864.00
Tajuddin, Salman Naveed	Senior Manager	2-May-19	T3 - Long-Term Projections	Review written testimony of N. Jaresko (FOMB) before House Natural Resources Committee to confirm public representations on cash flows, reserves, and liquidity topics.	1.20	\$ 720.00	864.00
Trang, Quan H	Manager	2-May-19	T3 - Plan of Adjustment	Clean up Relativity workspace to ensure efficient testing	1.30	\$ 595.00	773.50
Trang, Quan H	Manager	2-May-19	T3 - Plan of Adjustment	Debug and optimize workspace for the investigation team to error proof the export functionality and dashboard features	0.90	\$ 595.00	535.50
Trang, Quan H	Manager	2-May-19	T3 - Plan of Adjustment	Prepare documentation for dashboard widget on implementation, maintenance to be utilized if there is any further dashboard request	1.90	\$ 595.00	1,130.50
Trang, Quan H	Manager	2-May-19	T3 - Plan of Adjustment	Implement Relativity dashboard to show live status updates with metrics to be used by team management and FOMB	1.80	\$ 595.00	1,071.00
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Participate in meeting with S. Chawla (EY), N. Villavicencio (EY), and D. Roid Rodriguez (Banco Popular) to discuss walkthrough of Banco Popular web cash access for agency accounts.	1.10	\$ 245.00	269.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Department of Natural and Environmental Resources for ending balances.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Board of Education for ending balances.	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Department of Department of Recreation and Sports for ending balances.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Bureau of Emergency Systems 9-1-1 for ending balances	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Department of Transportation and Public Work for ending balances.	0.80	\$ 245.00	196.00
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Controller's Office for ending balances.	0.90	\$ 245.00	220.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Financial Oversight and Management Board for Puerto for ending balances.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Energy Commission for ending balances.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Santander for account holder Office of Administration for ending balances.	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Fine Arts Center Corporation for ending balances.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Environmental Quality Board for Puerto for ending balances.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Fiscal Agency & Financial Advisory Authority (AAFAF) for ending balances	0.90	\$ 245.00	220.50
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review relativity platform to ensure that 12/31/2018 and 3/31/2019 financial statement information is up to date for testing.	0.40	\$ 245.00	98.00
Villavicencio, Nancy	Staff	2-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Family Department for ending balances.	0.90	\$ 245.00	220.50
Zorrilla, Nelly E	Senior	2-May-19	T3 - Plan of Adjustment	Complete second level review of 6/30/2018 BNY Mellon statements for Convention Center District Authority	1.40	\$ 445.00	623.00
Zorrilla, Nelly E	Senior	2-May-19	T3 - Plan of Adjustment	Complete second level review of 6/30/2018 BNY Mellon statements for Government Retirement System Administration and the Judiciary	1.30	\$ 445.00	578.50
Zorrilla, Nelly E	Senior	2-May-19	T3 - Plan of Adjustment	Complete second level review of 6/30/2018 BNY Mellon statements for University of Puerto Rico	0.70	\$ 445.00	311.50
Zorrilla, Nelly E	Senior	2-May-19	T3 - Plan of Adjustment	Complete second level review of 6/30/2018 BNY Mellon statements for Highway and Transportation Authority	0.40	\$ 445.00	178.00
Zorrilla, Nelly E	Senior	2-May-19	T3 - Plan of Adjustment	Complete second level review of 6/30/2018 BNY Mellon statements for Ports Authority	0.60	\$ 445.00	267.00
Zorrilla, Nelly E	Senior	2-May-19	T3 - Plan of Adjustment	Complete second level review of 6/30/2018 BNY Mellon statements for COFINA	0.80	\$ 445.00	356.00
Zorrilla, Nelly E	Senior	2-May-19	T3 - Plan of Adjustment	Complete second level review of 6/30/2018 BNY Mellon statements for Teachers Retirement System	0.40	\$ 445.00	178.00
Bugden, Nicholas R	Manager	3-May-19	T3 - Long-Term Projections	Participate in call with N. Bugden (EY) and S. Tajuddin (EY) to discuss draft legislation 1258 and 2058 to understand impact on fiscal plan and budget.	0.30	\$ 595.00	178.50

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Bugden, Nicholas R	Manager	3-May-19	T3 - Long-Term Projections	Participate in meeting with N. Bugden (EY) and C. Lieberman (EY) to discuss key points in Bill 1258 and Bill 2058 related to FOMB.	0.40	\$ 595.00	238.00
Bugden, Nicholas R	Manager	3-May-19	T3 - Long-Term Projections	Prepare summary of key takeaways for Senate Bill 1258	1.80	\$ 595.00	1,071.00
Bugden, Nicholas R	Manager	3-May-19	T3 - Long-Term Projections	Prepare summary of key takeaways for Senate Bill 2058	1.90	\$ 595.00	1,130.50
Bugden, Nicholas R	Manager	3-May-19	T3 - Long-Term Projections	Review Senate Bill 1258 for key takeaways concerning impact on central government budget	1.80	\$ 595.00	1,071.00
Bugden, Nicholas R	Manager	3-May-19	T3 - Long-Term Projections	Review Senate Bill 2058 for key takeaways concerning impact on central government budget	1.70	\$ 595.00	1,011.50
Burr, Jeremy	Senior	3-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), FOMB Staff, McKinsey fiscal plan team, McKinsey implementation, and S. Panagiotakis (EY), R. Dougherty (EY), and J. Burr (EY) to coordinate next steps with the various work streams	1.10	\$ 445.00	489.50
Burr, Jeremy	Senior	3-May-19	T3 - Long-Term Projections	Prepare summary of the FY20 PayGo obligations by agency from the OMB budget submission to be utilized in the long term calculation of pension obligations for the forthcoming fiscal plan	0.60	\$ 445.00	267.00
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Draft update for Relativity to incorporate a Dashboard evidencing the status of testing of cash accounts (such as number of accounts reviewed, number in progress, etc.), after receiving request for tracking purposes from FOMB.	0.40	\$ 445.00	178.00
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Draft status update regarding progress for bank accounts analysis.	0.40	\$ 445.00	178.00
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Prepare list of new accounts to add into the Relativity workspace for testing	0.30	\$ 445.00	133.50
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Prepare responses to questions for account financial information testing.	1.70	\$ 445.00	756.50
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Prepare status update to provide to client by reviewing designation of accounts with online accounts.	0.60	\$ 445.00	267.00
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Respond to questions from K. Williamson (FOMB) on how FOMB may assist with addressing potential roadblocks with obtaining webcash access at Citibank.	0.40	\$ 445.00	178.00
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Request clarification of BNY Mellon's authorization forms process to obtain read only, online access upon receiving a consent letter from UPR.	1.10	\$ 445.00	489.50
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Review new accounts added to inventory.	0.30	\$ 445.00	133.50
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Update universal account listing based on new information for accounts noted as either open, closed or suspended accounts.	2.10	\$ 445.00	934.50
Chawla, Sonia	Senior	3-May-19	T3 - Plan of Adjustment	Update universal account listing based on newly obtained support from Financial Institutions.	0.70	\$ 445.00	311.50
Chepenik, Adam Brandon	Partner/Principal	3-May-19	T3 - Long-Term Projections	participate in discussion with D. Mullins (EY) and A. Chepenik (EY) to review tax gross up forecast for fiscal plan	0.40	\$ 870.00	348.00
Chepenik, Adam Brandon	Partner/Principal	3-May-19	T3 - Long-Term Projections	Analyze historical state comparisons for long-term tax incentive structure	1.20	\$ 870.00	1,044.00
Chepenik, Adam Brandon	Partner/Principal	3-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 870.00	696.00
Chepenik, Adam Brandon	Partner/Principal	3-May-19	T3 - Long-Term Projections	Draft tax incentive gross up materials for fiscal plan	0.90	\$ 870.00	783.00
Day, Timothy Sean	Manager	3-May-19	T3 - Long-Term Projections	Review parameters controlling the benefit accrual method within baseline PREPA liability coding as part of match to Aor	1.30	\$ 519.00	674.70
Dougherty, Ryan Curran	Senior	3-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), FOMB Staff, McKinsey fiscal plan team, McKinsey implementation, and S. Panagiotakis (EY), R. Dougherty (EY), and J. Burr (EY) to coordinate next steps with the various work streams	1.10	\$ 445.00	489.50
Garcia, Francisco R.	Senior Manager	3-May-19	T3 - Plan of Adjustment	Review Hacienda/TSA mapping to identify relevant accounts	1.10	\$ 720.00	792.00
Garcia, Francisco R.	Senior Manager	3-May-19	T3 - Plan of Adjustment	Review updated account inventory listing based on financial institution information.	1.10	\$ 720.00	792.00
Garcia, Francisco R.	Senior Manager	3-May-19	T3 - Plan of Adjustment	Review updated status update weekly report to FOMB.	0.20	\$ 720.00	144.00
Garcia, Francisco R.	Senior Manager	3-May-19	T3 - Plan of Adjustment	Review updated Title III agency reconciliation	0.60	\$ 720.00	432.00
Good JR, Clark E	Manager	3-May-19	T3 - Long-Term Projections	Update the fiscal plan narrative description for updates to pensions statistics	2.10	\$ 519.00	1,089.90
Levy, Sheva R	Partner/Principal	3-May-19	T3 - Long-Term Projections	Respond to questions related to ERS PayGo costs included in the fiscal plan	1.40	\$ 721.00	1,009.40
Lieberman, Charles	Staff	3-May-19	T3 - Long-Term Projections	Participate in meeting with N. Bugden (EY) and C. Lieberman (EY) to discuss key points in Bill 1258 and Bill 2058 related to FOMB	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	3-May-19	T3 - Long-Term Projections	Prepare summary of Bill 1258 for team analysis	0.90	\$ 245.00	220.50
Lieberman, Charles	Staff	3-May-19	T3 - Long-Term Projections	Prepare summary of Bill 2058 for team analysis	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	3-May-19	T3 - Long-Term Projections	Review QUEST's additions to the tax incentives language for the fiscal plan	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	3-May-19	T3 - Long-Term Projections	Review N. Bugden (EY) notes on bill 2058 to incorporate info into draft summary	0.30	\$ 245.00	73.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lieberman, Charles	Staff	3-May-19	T3 - Long-Term Projections	Review notes on Bill 1258 in preparation for analysis	0.30	\$ 245.00	73.50
Lieberman, Charles	Staff	3-May-19	T3 - Long-Term Projections	Analyze Senate Act 253 in english for team review	1.80	\$ 245.00	441.00
Lieberman, Charles	Staff	3-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington DC to New York, NY	3.10	\$ 122.50	379.75
Linskey, Michael	Manager	3-May-19	T3 - Plan of Adjustment	Review of PeEW reporting on volatility and impact on state rainy day fund	0.90	\$ 595.00	535.50
Linskey, Michael	Manager	3-May-19	T3 - Plan of Adjustment	Review working capital liquidity analysis presentation	1.40	\$ 595.00	833.00
Linskey, Michael	Manager	3-May-19	T3 - Plan of Adjustment	Update Puerto Rico Disaster Spending Working Capital Model based on new information received from COR3	0.80	\$ 595.00	476.00
Linskey, Michael	Manager	3-May-19	T3 - Plan of Adjustment	Update Puerto Rico Disaster Spending Working Capital presentation based on new information received from COR3	0.40	\$ 595.00	238.00
Malhotra, Gaurav	Partner/Principal	3-May-19	T3 - Plan of Adjustment	Review latest 40 year projections	1.60	\$ 870.00	1,392.00
Moran-Eserski, Javier	Senior	3-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to New York City, NY	2.40	\$ 222.50	534.00
Mullins, Daniel R	Executive Director	3-May-19	T3 - Long-Term Projections	participate in discussion with D Mullins (EY) and A Chepenik (EY) to review tax gross up forecast for fiscal plan	0.40	\$ 810.00	324.00
Mullins, Daniel R	Executive Director	3-May-19	T3 - Long-Term Projections	Review proposed tax credits and incentives language for the fiscal plan in order to revise	0.80	\$ 810.00	648.00
Panagiotakis, Sofia	Senior Manager	3-May-19	T3 - Long-Term Projections	Participate in call with G Maldonado (FOMB), FOMB Staff, McKinsey fiscal plan team, McKinsey implementation, and S Panagiotakis (EY), R Dougherty (EY), and J Burr (EY) to coordinate next steps with the various work streams	1.10	\$ 720.00	792.00
Panagiotakis, Sofia	Senior Manager	3-May-19	T3 - Plan of Adjustment	Participate in call with S. Panagiotakis (EY) and S Tajuddin (EY) to discuss funding reserve questions related to fiscal plan.	0.80	\$ 720.00	576.00
Panagiotakis, Sofia	Senior Manager	3-May-19	T3 - Long-Term Projections	Review resolutions and fiscal plans from prior years to identify reserves and their restrictions and identify the amounts used	0.70	\$ 720.00	504.00
Panagiotakis, Sofia	Senior Manager	3-May-19	T3 - Long-Term Projections	Revise Fiscal Plan presentation for the updated budget control language	0.80	\$ 720.00	576.00
Sacks, Justin	Manager	3-May-19	T3 - Plan of Adjustment	Review Title III Agency Reconciliation utilizing listings from various sources including AAFAF, Deloitte and Proskauer for purposes of confirming completeness of account inventory.	0.90	\$ 595.00	535.50
Sacks, Justin	Manager	3-May-19	T3 - Plan of Adjustment	Review Hacienda/TSA mapping of accounts to further understand flow of funds within the TSA accounts, including what agencies receive funds from the TSA accounts.	1.80	\$ 595.00	1,071.00
Santambrogio, Juan	Executive Director	3-May-19	T3 - Long-Term Projections	Analyze changes in total surplus projections in fiscal plan as compared to October 2018 version of fiscal plan	0.90	\$ 810.00	729.00
Santambrogio, Juan	Executive Director	3-May-19	T3 - Long-Term Projections	Participate in conference call with FOMB board members and staff to discuss key case developments	0.40	\$ 810.00	324.00
Santambrogio, Juan	Executive Director	3-May-19	T3 - Long-Term Projections	Review calculations of working capital required for requested disaster recovery revolving fund	0.80	\$ 810.00	648.00
Santambrogio, Juan	Executive Director	3-May-19	T3 - Long-Term Projections	Review control language included in fiscal plan to be updated for most recent budget language	1.60	\$ 810.00	1,296.00
Santambrogio, Juan	Executive Director	3-May-19	T3 - Long-Term Projections	Review paygo calculations of non-fiscal plan entities to be added as disclosure in new fiscal plan	1.10	\$ 810.00	891.00
Santambrogio, Juan	Executive Director	3-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 810.00	648.00
Tague, Robert	Senior Manager	3-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	3-May-19	T3 - Expert Testimony	REDACTED	0.20	\$ 720.00	144.00
Tague, Robert	Senior Manager	3-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	3-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	3-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	3-May-19	T3 - Long-Term Projections	Review tax bill summary for Senate Bill 1258	0.20	\$ 720.00	144.00
Tague, Robert	Senior Manager	3-May-19	T3 - Long-Term Projections	Review tax bill summary for Senate Bill 2058	0.20	\$ 720.00	144.00
Tague, Robert	Senior Manager	3-May-19	T3 - Expert Testimony	REDACTED	0.90	\$ 720.00	648.00
Tajuddin, Salman Naveed	Senior Manager	3-May-19	T3 - Plan of Adjustment	Edit rainy day fund presentation meant to articulate our views on reasonable funding levels and best practices to manage RDF reserves	0.90	\$ 720.00	648.00
Tajuddin, Salman Naveed	Senior Manager	3-May-19	T3 - Plan of Adjustment	Participate in call with A Rossy (Hacienda) to discuss policies behind minimum cash and reserve cash balances.	0.30	\$ 720.00	216.00
Tajuddin, Salman Naveed	Senior Manager	3-May-19	T3 - Long-Term Projections	Participate in call with N. Bugden (EY) and S.Tajuddin (EY) to discuss draft legislation 1258 and 2058 to understand impact on fiscal plan and budget.	0.30	\$ 720.00	216.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Tajuddin, Salman Naveed	Senior Manager	3-May-19	T3 - Plan of Adjustment	Participate in call with S. Panagiotakis (EY) and S Tajuddin (EY) to discuss funding reserve questions related to fiscal plan.	0.80	\$ 720.00	576.00
Tajuddin, Salman Naveed	Senior Manager	3-May-19	T3 - Plan of Adjustment	Review budget resolutions for 2018/2019 to identify language pertaining to reserve funding.	0.30	\$ 720.00	216.00
Tajuddin, Salman Naveed	Senior Manager	3-May-19	T3 - Plan of Adjustment	Review cash account report published by AAFAF to understand movement of cash balances between February and March 2019.	1.10	\$ 720.00	792.00
Tajuddin, Salman Naveed	Senior Manager	3-May-19	T3 - Long-Term Projections	Review disaster relief funding working capital analysis for purposes of establishing funding revolver.	0.30	\$ 720.00	216.00
Tajuddin, Salman Naveed	Senior Manager	3-May-19	T3 - Long-Term Projections	Review notes from call with COR3 regarding FEMA working capital issues for the purposes of establishing funding revolver.	0.30	\$ 720.00	216.00
Trang, Quan H	Manager	3-May-19	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to make sure all Relativity functions and components working properly	1.40	\$ 595.00	833.00
Trang, Quan H	Manager	3-May-19	T3 - Plan of Adjustment	Prepare Relativity workspace refresh to fill up missing information on previous loads	0.60	\$ 595.00	357.00
Villavicencio, Nancy	Staff	3-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Independent Office Consumer Protection for ending balances.	0.80	\$ 245.00	196.00
Villavicencio, Nancy	Staff	3-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Health Insurance Administration for ending balances.	0.80	\$ 245.00	196.00
Villavicencio, Nancy	Staff	3-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Industrial Commission for ending balances.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	3-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Highway and Transportation Authority for ending balances	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	3-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Industrial Commission for ending balances.	0.80	\$ 245.00	196.00
Villavicencio, Nancy	Staff	3-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY.	6.30	\$ 122.50	771.75
Villavicencio, Nancy	Staff	3-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Housing Financing Authority for ending balances.	0.80	\$ 245.00	196.00
Burr, Jeremy	Senior	4-May-19	T3 - Long-Term Projections	Prepare paragraph of FAM description to be included in the forthcoming fiscal plan	0.60	\$ 445.00	267.00
Chawla, Sonia	Senior	4-May-19	T3 - Plan of Adjustment	Prepare bank accounts workplan for upcoming weeks by person with tasks associated to each person.	0.80	\$ 445.00	356.00
Chawla, Sonia	Senior	4-May-19	T3 - Plan of Adjustment	Analyze plan for upcoming weeks to find efficiencies in procedures to meet deadlines.	0.60	\$ 445.00	267.00
Malhotra, Gaurav	Partner/Principal	4-May-19	T3 - Expert Testimony	REDACTED	2.60	\$ 870.00	2,262.00
Chepenik, Adam Brandon	Partner/Principal	5-May-19	T3 - Long-Term Projections	Prepare correspondence regarding Puerto Rico fiscal plan forecasting assumptions	0.40	\$ 870.00	348.00
Chepenik, Adam Brandon	Partner/Principal	5-May-19	T3 - Long-Term Projections	Prepare pension Paygo analysis for S. Negron (FOMB) review and consideration	0.30	\$ 870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	5-May-19	T3 - Long-Term Projections	Respond to O Cuadrado (FOMB) request about RX store Article 5 agreement forecast implications to fiscal plan revenues	0.30	\$ 870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	5-May-19	T3 - Long-Term Projections	Draft fiscal plan gross up language for tax credits to J Davis (Mckinsey) and S Negron (FOMB) for consideration	0.30	\$ 870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	5-May-19	T3 - Long-Term Projections	Comment on agency listing for fiscal plan in response to S O'Roarke's (Mckinsey) email	0.40	\$ 870.00	348.00
Chepenik, Adam Brandon	Partner/Principal	5-May-19	T3 - Plan of Adjustment	Prepare analysis on disaster fund working capital need	1.20	\$ 870.00	1,044.00
Garcia, Francisco R.	Senior Manager	5-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	4.80	\$ 360.00	1,728.00
Lieberman, Charles	Staff	5-May-19	T3 - Plan of Adjustment	Review "DRAFT PR Disaster Relief Funding" for team management	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	5-May-19	T3 - Plan of Adjustment	Review draft presentation of "PR Reserve Requirements 5 3 2019 V4.pptx"	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	5-May-19	T3 - Long-Term Projections	Review correspondences related to tax credit language for the updated fiscal plan	0.30	\$ 245.00	73.50
Pannell, William Winder Thomas	Partner/Principal	5-May-19	T3 - Plan of Adjustment	Correspondence with FOMB and team related to current status of cash balance and restrictions.	0.40	\$ 870.00	348.00
Tajuddin, Salman Naveed	Senior Manager	5-May-19	T3 - Plan of Adjustment	Prepare responses to N Jaresko email inquiries on status of working capital with rainy day fund reserve	1.10	\$ 720.00	792.00
Tajuddin, Salman Naveed	Senior Manager	5-May-19	T3 - Plan of Adjustment	Review supplementary analysis regarding working capital rainy day fund calculations.	0.60	\$ 720.00	432.00
Villavicencio, Nancy	Staff	5-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, Puerto Rico.	6.20	\$ 122.50	759.50
Alba, Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Review excel versions of Citibank account balances for 12-31-18 from webportal.	0.60	\$ 245.00	147.00

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For the Period February 1, 2019 through May 31, 2019

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Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Prepare listing for Relativity system upload for excel versions of Citibank account balances for 12-31-18.	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Review excel versions of Citibank account balances for 3-29-19.	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Prepare listing for Relativity system upload for excel versions of Citibank account balances for 3-29-19.	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Prepare listing for Relativity system upload for Northern Trust bank statements for account balances for 3-29-19.	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Prepare listing for Relativity system upload for Northern Trust bank statements for account balances for 12-31-18.	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Review bank statements for Northern Trust accounts for ACAA as of 12-31-18.	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Review bank statements for Northern Trust accounts for ACAA as of 3-29-19.	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Prepare listing of First Bank account balances for 12-31-18 for Relativity upload	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Prepare listing of First Bank account balances for 3-31-19 for Relativity upload	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Prepare listing of Voya account balances for 12-31-18 for Relativity upload	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	6-May-19	T3 - Plan of Adjustment	Prepare listing of Voya account balances for 3-29-19 for Relativity upload	0.90	\$ 245.00	220.50
Bean,Tyler John	Senior	6-May-19	T3 - Plan of Adjustment	Review open sources for financial statements with reports on agencies.	2.20	\$ 445.00	979.00
Bean,Tyler John	Senior	6-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Tierras de Puerto Rico for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	6-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Tierras de Puerto Rico for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	6-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Tierras de Puerto Rico for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	6-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Compania de Turismo for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	6-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Compania de Turismo for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	6-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Escuela de Artes Plasticas y Diseno for roll forward procedures.	0.50	\$ 445.00	222.50
Berk,Adam S.	Partner/Principal	6-May-19	T3 - Long-Term Projections	Call with A Berk (EY), S Levy (EY) and C Good (EY) to discuss PayGo costs for updated fiscal plan	0.30	\$ 721.00	216.30
Berk,Adam S.	Partner/Principal	6-May-19	T3 - Long-Term Projections	Review updated fiscal plan numbers	2.60	\$ 721.00	1,874.60
Bugden,Nicholas R	Manager	6-May-19	T3 - Long-Term Projections	Prepare draft Section 205 recommendation letter on Investment Policy	2.10	\$ 595.00	1,249.50
Bugden,Nicholas R	Manager	6-May-19	T3 - Long-Term Projections	Prepare draft Section 205 recommendation letter on Opportunity Zones	3.20	\$ 595.00	1,904.00
Bugden,Nicholas R	Manager	6-May-19	T3 - Long-Term Projections	Research Investment Policy presented as compared to best practice	2.90	\$ 595.00	1,725.50
Bugden,Nicholas R	Manager	6-May-19	T3 - Long-Term Projections	Research Opportunity Zone laws focused on implications for Puerto Rico	1.80	\$ 595.00	1,071.00
Burr,Jeremy	Senior	6-May-19	T3 - Long-Term Projections	Prepare summary of the ASES FY20 budget according to the forthcoming fiscal plan to support FOMB public communications	1.10	\$ 445.00	489.50
Burr,Jeremy	Senior	6-May-19	T3 - Long-Term Projections	Provide feedback on fiscal plan narrative regarding professional service fee reduction implementation	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	6-May-19	T3 - Long-Term Projections	Review the fiscal plan word document before public publishing to provide edits	2.80	\$ 445.00	1,246.00
Burr,Jeremy	Senior	6-May-19	T3 - Long-Term Projections	Review the agency listing to be included in the fiscal plan to verify completeness	0.90	\$ 445.00	400.50
Carpenter,Christina Maria	Staff	6-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	5.90	\$ 122.50	722.75
Chawla,Sonia	Senior	6-May-19	T3 - Plan of Adjustment	Analyze bank statement support from financial institutions to determine appropriate method of calculating balances for testing procedures	2.90	\$ 445.00	1,290.50
Chawla,Sonia	Senior	6-May-19	T3 - Plan of Adjustment	Draft account holder templates in Spanish.	2.30	\$ 445.00	1,023.50
Chawla,Sonia	Senior	6-May-19	T3 - Plan of Adjustment	Follow up with financial institutions to obtain support pertaining to account balances.	2.70	\$ 445.00	1,201.50
Chawla,Sonia	Senior	6-May-19	T3 - Plan of Adjustment	Prepare summary of account holder templates in Spanish to FOMB personnel to review.	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	6-May-19	T3 - Plan of Adjustment	Update account inventory mapping file based on new support obtained	2.10	\$ 445.00	934.50
Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Long-Term Projections	Draft revised tax gross up materials with analysis for fiscal plan	2.90	\$ 870.00	2,523.00
Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Plan of Adjustment	Prepare new working capital slides based on disaster aid drawdown needs	0.80	\$ 870.00	696.00

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Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Long-Term Projections	Participate in call with J Davis (Mckinsey) on tax gross up approach for fiscal plan	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Plan of Adjustment	Participate in call with M Linksey (EY), A Chepenik (EY), S Tajuddin (EY), and J Santambrogio (EY) to discuss disaster aid assumptions and working capital needs	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMNB), S Negron (FOMB), K Rifkind (FOMB), J Santambrogio (EY), and A Chepenik (EY) to discuss COFIM forecast	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Plan of Adjustment	Participate in follow up call with M Linksey (EY), J Santambrogio (EY), A Chepenik (EY), and S Tajuddin (EY) to discuss local matchimplications on working capital needs	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Long-Term Projections	Prepare detailed charts for J Davis (Mckinsey) that explain gross up estimates	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Plan of Adjustment	Research working capital estimates for Commonwealth	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	6-May-19	T3 - Plan of Adjustment	Revise disaster aid assumptions for line of credit and working capital needs	0.90	\$ 870.00	783.00
Day,Timothy Sean	Manager	6-May-19	T3 - Long-Term Projections	Meeting with T Day (EY) and S Levy (EY) to discuss PREPA actuarial result:	0.30	\$ 519.00	155.70
Dougherty,Ryan Curran	Senior	6-May-19	T3 - Long-Term Projections	Analyze draft Fiscal Plan amount for Special Revenue Funds after update	1.80	\$ 445.00	801.00
Dougherty,Ryan Curran	Senior	6-May-19	T3 - Long-Term Projections	Analyze draft Fiscal Plan for Special Revenue Funds capex amounts	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	6-May-19	T3 - Long-Term Projections	Participate in call with R. Dougherty (EY) and S Panagiotakis (EY) to discuss fiscal plan revisions to the word document.	0.40	\$ 445.00	178.00
Dougherty,Ryan Curran	Senior	6-May-19	T3 - Long-Term Projections	Provide feedback on Special Revenue Funds narrative in Fiscal Plan	1.20	\$ 445.00	534.00
Garcia,Francisco R.	Senior Manager	6-May-19	T3 - Plan of Adjustment	Analyze bank balances with open items as of 5/5/18 based on ongoing testing to identify priorities and areas for followup.	2.40	\$ 720.00	1,728.00
Garcia,Francisco R.	Senior Manager	6-May-19	T3 - Plan of Adjustment	Analyze Hacienda reserve account, including balances and transactions over time.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	6-May-19	T3 - Plan of Adjustment	Analyze Puerto Rico government organizational chart as compared to Title III entities with list of agencies to contact for balance and restriction information.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	6-May-19	T3 - Plan of Adjustment	Draft template to be used for monthly reporting to FOMB	1.70	\$ 720.00	1,224.00
Garcia,Francisco R.	Senior Manager	6-May-19	T3 - Plan of Adjustment	Prepare list of entities requiring restriction information for Conway & McKenzie.	0.30	\$ 720.00	216.00
Garcia,Francisco R.	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review updated Relativity platform to confirm readiness for use by the testing team.	0.30	\$ 720.00	216.00
Good JR,Clark E	Manager	6-May-19	T3 - Long-Term Projections	Call with A Berk (EY), S Levy (EY) and C Good (EY) to discuss PayGo costs for updated fiscal plan	0.30	\$ 519.00	155.70
Levy,Sheva R	Partner/Principal	6-May-19	T3 - Long-Term Projections	Call with A Berk (EY), S Levy (EY) and C Good (EY) to discuss PayGo costs for updated fiscal plan	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	6-May-19	T3 - Long-Term Projections	Meeting with T Day (EY) and S Levy (EY) to discuss PREPA actuarial result:	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	6-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	6-May-19	T3 - Long-Term Projections	Review PREPA results compared with Aon results	0.40	\$ 721.00	288.40
Lieberman,Charles	Staff	6-May-19	T3 - Long-Term Projections	Review summary of House Bill 1258	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	6-May-19	T3 - Plan of Adjustment	Review draft PR Reserve Requirements	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	6-May-19	T3 - Plan of Adjustment	Review comments on draft PR Reserve Requirements	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	6-May-19	T3 - Long-Term Projections	Review correspondence related to tax credit language for the updated fiscal plan	0.20	\$ 245.00	49.00
Lieberman,Charles	Staff	6-May-19	T3 - Plan of Adjustment	Review correspondence related to updates to fiscal plan	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	6-May-19	T3 - Long-Term Projections	Review Puerto Rico Tax Expenditure report (Apr. 2019) in preparation for meeting with Hacienda	1.30	\$ 245.00	318.50
Lieberman,Charles	Staff	6-May-19	T3 - Long-Term Projections	Review section 1 of Puerto Rico Tax Expenditure report 2017 in preparation for meeting with Hacienda	1.30	\$ 245.00	318.50
Lieberman,Charles	Staff	6-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.70	\$ 122.50	820.75
Linskey,Michael	Manager	6-May-19	T3 - Long-Term Projections	Participate in conference call with A. Chepenik (EY), J. Santambrogio (EY) and M. Linskey (EY) to discuss Puerto Rico Disaster Recovery Spending and proposed COR3 Revolver	0.70	\$ 595.00	416.50
Linskey,Michael	Manager	6-May-19	T3 - Long-Term Projections	Review fiscal plan model for calculation of allocation of local match spending	1.70	\$ 595.00	1,011.50
Linskey,Michael	Manager	6-May-19	T3 - Long-Term Projections	Review fiscal plan model for disaster spending components with allocation of funds between various project categories	1.40	\$ 595.00	833.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Linskey, Michael	Manager	6-May-19	T3 - Long-Term Projections	Summarize key concerns regarding oversight and management of COR3 revolver	1.60	\$ 595.00	952.00
Linskey, Michael	Manager	6-May-19	T3 - Long-Term Projections	Update disaster recovery model for timing and magnitude of local match component including funds paid from CDBG sources	1.80	\$ 595.00	1,071.00
Linskey, Michael	Manager	6-May-19	T3 - Long-Term Projections	Update disaster recovery model to properly size potential COR3 revolver for federal reimbursable spending flowing through COR3	2.30	\$ 595.00	1,368.50
Linskey, Michael	Manager	6-May-19	T3 - Long-Term Projections	Update disaster recovery presentation to combine model outputs with strategic rationale regarding potential size and function of COR3 revolver	2.20	\$ 595.00	1,309.00
Maciejewski, Brigid Jean	Manager	6-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	10.00	\$ 297.50	2,975.00
Maciejewski, Brigid Jean	Manager	6-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss client feedback provided on the cash reserve requirement presentation	1.20	\$ 595.00	714.00
Maciejewski, Brigid Jean	Manager	6-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss next steps for cash reserve requirements presentation	0.70	\$ 595.00	416.50
Maciejewski, Brigid Jean	Manager	6-May-19	T3 - Plan of Adjustment	Review cash reserve requirement presentation in order to provide comments to team	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	6-May-19	T3 - Plan of Adjustment	Review GFOA report on working capital targets for best practices regarding cash reserve requirements	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	6-May-19	T3 - Plan of Adjustment	Review PEW Charitable Trust report on budget surplus for best practices regarding cash reserve requirements	1.40	\$ 595.00	833.00
Mackie, James	Executive Director	6-May-19	T3 - Long-Term Projections	Analyze PR opportunity Zone proposal to compare to other US states	3.10	\$ 810.00	2,511.00
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Analyze Florida's certified budget to include as benchmark to support our recommendation	2.10	\$ 445.00	934.50
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Analyze PEW report to identify ending balance for each state	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Analyze PEW report to identify total balance for each state	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Prepare analysis comparing the General Fund ending balance for the 50 states to identify the balance that Puerto Rico needs to achieve	1.10	\$ 445.00	489.50
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Prepare analysis comparing the total balance for the 50 states	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Prepare slide on the recommendations for minimum cash requirements	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Prepare schedule for recommended minimum cash requirement for alternate scenarios	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss client feedback provided on the cash reserve requirement presentation	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss next steps for cash reserve requirements presentation	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Summarize Florida's budgeting practices for working capital analysis	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	6-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	4.60	\$ 222.50	1,023.50
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Update deck on Puerto Rico's minimum cash balance based on feedback received prior to circulating with the client	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Update recommended ending balance table to incorporate review feedback	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Update recommended reserve table to incorporate review feedback	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	6-May-19	T3 - Plan of Adjustment	Update recommended total balance table to incorporate review feedback	0.90	\$ 445.00	400.50
Mullins, Daniel R	Executive Director	6-May-19	T3 - Long-Term Projections	Assess provisions of Sales and Use TAX Free Zones law translations to assess policy issue entailed	1.40	\$ 810.00	1,134.00
Panagiotakis, Sofia	Senior Manager	6-May-19	T3 - Long-Term Projections	Participate in call with R. Dougherty (EY) and S Panagiotakis (EY) to discuss fiscal plan revisions to the word document.	0.40	\$ 720.00	288.00
Panagiotakis, Sofia	Senior Manager	6-May-19	T3 - Long-Term Projections	Review the fiscal plan word document to provide comments	1.80	\$ 720.00	1,296.00
Panagiotakis, Sofia	Senior Manager	6-May-19	T3 - Long-Term Projections	Revise certain sections of the fiscal plan document	0.40	\$ 720.00	288.00
Pannell, William Winder Thomas	Partner/Principal	6-May-19	T3 - Plan of Adjustment	Review work related to December and March bank account balances and related restrictions.	0.30	\$ 870.00	261.00
Sacks, Justin	Manager	6-May-19	T3 - Plan of Adjustment	Prepare Title III Agency listing utilizing sources such as D&P, Deloitte, & Ankura.	2.70	\$ 595.00	1,606.50
Sacks, Justin	Manager	6-May-19	T3 - Plan of Adjustment	Prepare Hacienda TSA account mapping utilizing bank account information from D&P.	1.10	\$ 595.00	654.50

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Sacks,Justin	Manager	6-May-19	T3 - Plan of Adjustment	Prepare Hacienda TSA account mapping utilizing bank account information from Deloitte.	1.20	\$ 595.00	714.00
Sacks,Justin	Manager	6-May-19	T3 - Plan of Adjustment	Update Title III Agency listing after team discussion surrounding initial list with updates needed.	2.80	\$ 595.00	1,666.00
Santambrogio,Juan	Executive Director	6-May-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMNB), S Negron (FOMB), K Rifkind (FOMB), J Santambrogio (EY), and A Chepenik (EY) to discuss COFIM forecast	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	6-May-19	T3 - Long-Term Projections	Participate in conference call with A. Chepenik (EY), J. Santambrogio (EY) and M. Linskey (EY) to discuss Puerto Rico Disaster Recovery Spending and proposed COR3 Revolver	0.70	\$ 810.00	567.00
Santambrogio,Juan	Executive Director	6-May-19	T3 - Long-Term Projections	Review tax credits analysis for inclusion of incentives in opportunity zone	0.70	\$ 810.00	567.00
Santambrogio,Juan	Executive Director	6-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, PR	3.50	\$ 405.00	1,417.50
Tague,Robert	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review draft of rainy day fund presentation to provide comments to team	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review final presentation on rainy day fund prepared for FOMB	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	6-May-19	T3 - Long-Term Projections	Review FOMB letter on OCFO Utilities plan.	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	6-May-19	T3 - Long-Term Projections	Review prior year presentation on Puerto Rico CAFR to assess analysis needs for current CAFR.	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	6-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR.	5.00	\$ 360.00	1,800.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Continue review of draft working capital slides to present to N. Jaresko (FOMB) for inclusion in settlement proposal	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Continue review rainy day reserve capital slides to present to N. Jaresko (FOMB) for inclusion in settlement proposal	0.20	\$ 720.00	144.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Participate in call with M Linksey (EY), A Chepenik (EY), S Tajuddin (EY), and J Santambrogio (EY) to discuss disaster aid assumptions and working capital needs	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss client feedback provided on the cash reserve requirement presentation	1.20	\$ 720.00	864.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to discuss next steps for cash reserve requirements presentation	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review AAFAF reporting on independent finance component unit to understand cash flow issues of component units relative to the general fund	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review comparable states for comparable rainy day reserve/working capital balances for inclusion in working capital slides	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review draft rainy day reserve slides to present to N. Jaresko for inclusion in settlement proposal	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review draft working capital slides to present to N. Jaresko for inclusion in settlement proposal	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review GFOA article to determine relevant discussion to include in the working capital slides for N. Jaresko (FOMB)	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Plan of Adjustment	Review illustrative and background materials on the 205 letter process to understand how to present recommendation on cash disclosures	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	6-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	4.00	\$ 360.00	1,440.00
Trang,Quan H	Manager	6-May-19	T3 - Plan of Adjustment	Create additional user credentials for attorneys from O'Neill Borge	0.90	\$ 595.00	535.50
Trang,Quan H	Manager	6-May-19	T3 - Plan of Adjustment	Prepare loadfile to load Restriction documents for US Bank per investigation team's request	1.10	\$ 595.00	654.50
Trang,Quan H	Manager	6-May-19	T3 - Plan of Adjustment	Analyze documents that were uploaded onto Relativity from 05/06/2019 loading request. Ensure that documents were loaded properly and linked to the correct account.	0.60	\$ 595.00	357.00
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Office for Promotion of Human Development (OPDH) for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for Institutional Trust of the National Guard of Puerto Rico for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Land Authority for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Insurance Commissioner Office for ending balances.	0.70	\$ 245.00	171.50

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Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for BDE for account holder Land Authority for ending balances.	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for BNY Mellon for account holder HTA for ending balances.	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Maritime Transport Authority for ending balances	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Integrated Transport Authority for ending balances	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Scotiabank for account holder Metropolitan Bus Authority for ending balances.	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Metropolitan Bus Authority for ending balances.	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Public Buildings Authority for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder University of Puerto Rico for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	6-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Municipal Finance Corporation (COFIM) for ending balances.	0.70	\$ 245.00	171.50
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/18 BDE statements for Administracion de Autoridad de los Puertos	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/18 BDE statements for Autoridad para el Financiamiento de la Vivienda	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/18 BDE statements for Compania de Comercio y Exportacion	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/18 BDE statements for Administracion de Terrenos	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/18 BDE statements for Autoridad de Carreteras y Transportacion	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/18 BDE statements for Autoridad de desperdicios Solidos	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level two review of 6/30/18 BDE statements for Compania de Turismo	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level two review of 6/30/18 BDE statements for Departamento de Estado	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level two review of 6/30/18 BDE statements for Departamento de la Familia	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Plan of Adjustment	Level two review of 6/30/18 BDE statements for Departamento de Recreacion y Deportes	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	6-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.70	\$ 222.50	1,490.75
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Analyze Northern Trust Reports online to understand differences reported in summary versus individual statements	1.90	\$ 245.00	465.50
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Compare the online accounts from Northern Trust against our listing to see if there are any new accounts we need to incorporate into our listing	1.20	\$ 245.00	294.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Email US Bank following up on previous outstanding requests for online access to bank accounts	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Email US Bank following up on previous outstanding requests for online access to bank accounts	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Prepare a consolidated FI contact list, combining sources from TeamConnect, EY, and D&P to assist with FI requests.	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Prepare email to send to the FTDS team that is formatted with the EY IDs for Northern Trust so that they can upload into Relativity	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Prepare email to send to the FTDS team that is formatted with the EY IDs for Voya so that they can upload into Relativity	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Prepare email to send to the FTDS team that is formatted with the EY IDs for First Bank so that they can upload into Relativity	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Prepare email to send to the FTDS team that is formatted with the EY IDs for US Bank so that they can upload into Relativity	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Prepare listing of relevant Northern Trust online data with EY ID # for Relativity upload	1.20	\$ 245.00	294.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Review email correspondence with BNY Mellon to check whether follow up regarding previous requests is required	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Review email correspondence with Citibank to check whether follow up regarding previous requests is required	0.30	\$ 245.00	73.50

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Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Review email correspondence with US Bank to check whether follow up regarding previous requests is required	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Test 6/30/18 D&P account balances for BDE	2.20	\$ 245.00	539.00
Alba,Dominique M	Staff	7-May-19	T3 - Plan of Adjustment	Test account balances for accounts held at BDE	0.40	\$ 245.00	98.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad del Distrito del Centro de Convenciones de Puerto Rico (ADCCPR) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad del Distrito del Centro de Convenciones de Puerto Rico (ADCCPR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Instituto de Cultura Puertorriquena (ICP) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Instituto de Cultura Puertorriquena (ICP) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Universidad de Puerto Rico (UPR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Universidad de Puerto Rico (UPR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Acueductos y Alcantarillados (PRASA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Acueductos y Alcantarillados (PRASA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de los Puertos for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de los Puertos for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Transporte Integrado for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Transporte Integrado for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Carreteras y Transportacion for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Carreteras y Transportacion for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Edificios Publicos (AEP) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Edificios Publicos (AEP) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Departamento de Hacienda for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Departamento de Hacienda for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	7-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Corporacion de las Artes Musicales (CAM) for roll forward procedures.	0.20	\$ 445.00	89.00
Bugden,Nicholas R	Manager	7-May-19	T3 - Long-Term Projections	Participate in meeting with N.Bugden (EY) and C.Lieberman (EY) to discuss cash and Investment chart in preparation for 2016 CAFR to assess long term projections.	0.40	\$ 595.00	238.00
Bugden,Nicholas R	Manager	7-May-19	T3 - Long-Term Projections	Prepare draft Section 205 recommendation letter on Investment Policy	2.60	\$ 595.00	1,547.00
Bugden,Nicholas R	Manager	7-May-19	T3 - Long-Term Projections	Prepare draft Section 205 recommendation letter on Opportunity Zones	2.20	\$ 595.00	1,309.00
Bugden,Nicholas R	Manager	7-May-19	T3 - Expert Testimony	REDACTED	1.10	\$ 595.00	654.50
Burr,Jeremy	Senior	7-May-19	T3 - Long-Term Projections	Participate in meeting with S Panagiotakis (EY), M Santos (EY), J Burr (EY) to discuss the additional items resulting in a notice of violation letter to the government highlighting the new fiscal plan requirements	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	7-May-19	T3 - Long-Term Projections	Prepare summary of final professional service fee budgets including all cuts to support the final fiscal plan disclosures	2.80	\$ 445.00	1,246.00
Burr,Jeremy	Senior	7-May-19	T3 - Long-Term Projections	Review PayGo obligations for the municipalities for all year	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	7-May-19	T3 - Plan of Adjustment	Analyze financial information provided in a workbook from Northern Trust's online portal for accounts held at the institution as of March 31, 2019	0.80	\$ 445.00	356.00
Chawla,Sonia	Senior	7-May-19	T3 - Plan of Adjustment	Analyze new accounts based on support from account listing obtained from Deloitte.	1.70	\$ 445.00	756.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Senior	7-May-19	T3 - Plan of Adjustment	Prepare workbook to send to IT team to upload new documents obtained through online access into Relativity	0.80	\$ 445.00	356.00
Chawla,Sonia	Senior	7-May-19	T3 - Plan of Adjustment	Gather financial information for Department of Housing via open source searches to prepare team for financial statement analysis as of 6/30 for restriction testing.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	7-May-19	T3 - Plan of Adjustment	Gather financial information for Electric Power Authority via open source searches to prepare team for financial statement analysis as of 6/30 for restriction testing.	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	7-May-19	T3 - Plan of Adjustment	Update account inventory mapping	2.90	\$ 445.00	1,290.50
Chawla,Sonia	Senior	7-May-19	T3 - Plan of Adjustment	Update account inventory population based on new accounts identified from the reconciliation with information against Deloitte	0.60	\$ 445.00	267.00
Chepenik,Adam Brandon	Partner/Principal	7-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to Miami, FL	2.00	\$ 435.00	870.00
Chepenik,Adam Brandon	Partner/Principal	7-May-19	T3 - Long-Term Projections	Review and comment on investment policy guidelines	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	7-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 870.00	348.00
Dougherty,Ryan Curran	Senior	7-May-19	T3 - Long-Term Projections	Analyze Capex portion of locked Fiscal Plan.	1.80	\$ 445.00	801.00
Dougherty,Ryan Curran	Senior	7-May-19	T3 - Long-Term Projections	Analyze final adjustments to Special Revenue Funds in locked Fiscal Plan	1.90	\$ 445.00	845.50
Dougherty,Ryan Curran	Senior	7-May-19	T3 - Long-Term Projections	Analyze locked rightsizing model for incorporation of budgetary adjustments.	1.80	\$ 445.00	801.00
Dougherty,Ryan Curran	Senior	7-May-19	T3 - Long-Term Projections	Analyze PayGo portion of locked Fiscal Plan	1.70	\$ 445.00	756.50
Dougherty,Ryan Curran	Senior	7-May-19	T3 - Long-Term Projections	Analyze Special Revenue Funds baseline portion of locked Fiscal Plan	1.90	\$ 445.00	845.50
Dougherty,Ryan Curran	Senior	7-May-19	T3 - Long-Term Projections	Provide feedback on updated Special Revenue Funds narrative in Fiscal Plan.	0.70	\$ 445.00	311.50
Garcia,Francisco R.	Senior Manager	7-May-19	T3 - Plan of Adjustment	Prepare universe of agencies potentially in scope for the bank account analysis based on D&P Report.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	7-May-19	T3 - Plan of Adjustment	Prepare universe of agencies potentially in scope for the bank account analysis based on Court Filing (ECF 2828).	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	7-May-19	T3 - Plan of Adjustment	Prepare universe of agencies potentially in scope for the bank account analysis based on FY'20 budget.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	7-May-19	T3 - Plan of Adjustment	Research contact person at AAFAF to obtain First Bank information.	0.10	\$ 720.00	72.00
Garcia,Francisco R.	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review bank accounts rationalization mapping presentation provided by Conway McKenzie to identify potential bank accounts to include in bank accounts inventory.	2.10	\$ 720.00	1,512.00
Garcia,Francisco R.	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review updated draft of the Hacienda/TSA mapping analysis	0.30	\$ 720.00	216.00
Good JR,Clark E	Manager	7-May-19	T3 - Long-Term Projections	Respond to questions by the broader team related to FP pensions word document changes	1.20	\$ 519.00	622.80
Good JR,Clark E	Manager	7-May-19	T3 - Long-Term Projections	Revise FP word document based on feedback from pension team	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	7-May-19	T3 - Long-Term Projections	Revise FP word document for changes associated to comments from FOMB	1.40	\$ 519.00	726.60
Good JR,Clark E	Manager	7-May-19	T3 - Long-Term Projections	Incorporate updates in pension section from team review into the revised FP word document	2.30	\$ 519.00	1,193.70
Green,Nancy B	Senior Manager	7-May-19	T3 - Long-Term Projections	Review PREPA plan document to confirm plan provisions in actuarial report and additional provisions not included in report	2.60	\$ 720.00	1,872.00
Green,Nancy B	Senior Manager	7-May-19	T3 - Long-Term Projections	Review plan provisions in June 30, 2018 PREPA plan actuarial valuation report in preparation for review of actuarial liability replication	0.40	\$ 720.00	288.00
Hurtado,Sergio Danilo	Senior	7-May-19	T3 - Long-Term Projections	Participate in meeting with S Panagiotakis (EY), M Santos (EY), J Burr (EY) to discuss the additional items resulting in a notice of violation letter to the government highlighting the new fiscal plan requirements	0.40	\$ 445.00	178.00
Hurtado,Sergio Danilo	Senior	7-May-19	T3 - Long-Term Projections	Review draft fiscal plan t provide comments	1.40	\$ 445.00	623.00
Levy,Sheva R	Partner/Principal	7-May-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	7-May-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 721.00	1,009.40
Lieberman,Charles	Staff	7-May-19	T3 - Long-Term Projections	Review draft document for 2016 cash and investment balances for chart in preparation for 2016 CAFR to assess long term projections	0.80	\$ 245.00	196.00
Lieberman,Charles	Staff	7-May-19	T3 - Long-Term Projections	Review draft FS documents for 2015 cash and investment balances for chart in preparation for 2016 CAFR to assess long term projections	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	7-May-19	T3 - Long-Term Projections	Participate in meeting with N.Bugden (EY) and C.Lieberman (EY) to discuss cash and Investment chart in preparation for 2016 CAFR to assess long term projections.	0.40	\$ 245.00	98.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Review correspondence related to tax grants for the for updated fiscal plan	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Review Information related to the CAFR in preparation for 2016 CAFR Report	0.70	\$ 245.00	171.50
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Review section 2 of Puerto Rico Tax Expenditure report 2017 in preparation for meeting with Hacienda	1.70	\$ 245.00	416.50
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Review section 3 of Puerto Rico Tax Expenditure report 2017 in preparation for meeting with Hacienda	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Review tax grants budgeted in the fiscal plan FY2019 for updated fiscal plan	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Review tax grants not budgeted in the fiscal plan FY2019 for updated fiscal plan	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Analyze Cash investment for major component for 2015 for chart in preparation for 2016 CAFR to assess long term projections	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Analyze Cash investment for major component for 2016 for chart in preparation for 2016 CAFR to assess s long term projections	1.40	\$ 245.00	343.00
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Analyze Cash investment for non-major component for 2015 for chart in preparation for 2016 CAFR to assess long term projections	1.70	\$ 245.00	416.50
Lieberman, Charles	Staff	7-May-19	T3 - Long-Term Projections	Analyze Cash investment for non-major component for 2016 for chart in preparation for 2016 CAFR to assess long term projections	1.80	\$ 245.00	441.00
Linskey, Michael	Manager	7-May-19	T3 - Long-Term Projections	Update disaster recovery model for changes to how local match funds would be treated based on analysis of fiscal plan	2.20	\$ 595.00	1,309.00
Linskey, Michael	Manager	7-May-19	T3 - Long-Term Projections	Update disaster recovery presentation based on update model and new commentary regarding benefits and drawbacks of potential COR3 revolver	2.40	\$ 595.00	1,428.00
Linskey, Michael	Manager	7-May-19	T3 - Long-Term Projections	Update disaster recovery model for federal spending categories that would flow through COR3 based on analysis of fiscal plan including FEMA practices	1.90	\$ 595.00	1,130.50
Maciejewski, Brigid Jean	Manager	7-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY) and J Moran-Eserski (EY) to review minimum cash balance presentation	0.90	\$ 595.00	535.50
Maciejewski, Brigid Jean	Manager	7-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY) to discuss next steps for the cash flow volatility analysis.	0.80	\$ 595.00	476.00
Maciejewski, Brigid Jean	Manager	7-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to review finalized cash reserve requirements presentation prior to sharing with the partner	0.80	\$ 595.00	476.00
Maciejewski, Brigid Jean	Manager	7-May-19	T3 - Plan of Adjustment	Review disclosure statement regarding Sources of Revenue from Proskauer	0.80	\$ 595.00	476.00
Maciejewski, Brigid Jean	Manager	7-May-19	T3 - Plan of Adjustment	Review NASBO report on Fiscal Review of States regarding General Fund Spending for minimum cash balance presentation	1.20	\$ 595.00	714.00
Maciejewski, Brigid Jean	Manager	7-May-19	T3 - Plan of Adjustment	Review NASBO report on Fiscal Review of States regarding Rainy Day Funds for minimum cash balance presentation	1.60	\$ 595.00	952.00
Maciejewski, Brigid Jean	Manager	7-May-19	T3 - Plan of Adjustment	Review NASBO report on Fiscal Review of States regarding Spending in FY2020 for minimum cash balance presentation	1.40	\$ 595.00	833.00
Mackie, James	Executive Director	7-May-19	T3 - Long-Term Projections	Provide insights on letter from FOMB to the Governor of the commonwealth at the request of FOMB	0.30	\$ 810.00	243.00
Malhotra, Gaurav	Partner/Principal	7-May-19	T3 - Expert Testimony	REDACTED	0.30	\$ 870.00	261.00
Malhotra, Gaurav	Partner/Principal	7-May-19	T3 - Plan of Adjustment	Review updated fiscal plan	2.40	\$ 870.00	2,088.00
Moran-Eserski, Javier	Senior	7-May-19	T3 - Plan of Adjustment	Analyze NASBO report: "Budget Processes in the States" to support our recommendation	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	7-May-19	T3 - Plan of Adjustment	Analyze NASBO report: "State Expenditure" to support our recommendation	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	7-May-19	T3 - Plan of Adjustment	Analyze NASBO report: "The Fiscal Survey of States" to support our recommendation	1.40	\$ 445.00	623.00
Moran-Eserski, Javier	Senior	7-May-19	T3 - Plan of Adjustment	Prepare analysis for monthly cashflow volatility for FY13 - FY19 to identify during which months Puerto Rico may have a cash shortfall	2.20	\$ 445.00	979.00
Moran-Eserski, Javier	Senior	7-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY) and J Moran-Eserski (EY) to review minimum cash balance presentation	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	7-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), J Moran-Eserski (EY) to discuss next steps for the cash flow volatility analysis.	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	7-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to review finalized cash reserve requirements presentation prior to sharing with the partner	0.80	\$ 445.00	356.00

Exhibit D
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Moran-Eserski,Javier	Senior	7-May-19	T3 - Plan of Adjustment	Review updated bank account mapping presentation to understand cash flows	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	7-May-19	T3 - Plan of Adjustment	Update deck on Puerto Rico's minimum cash balance based on feedback received by the client	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	7-May-19	T3 - Plan of Adjustment	Update reserve requirement deck to incorporate partner feedback for the recommendation slide	0.80	\$ 445.00	356.00
Mullins,Daniel R	Executive Director	7-May-19	T3 - Long-Term Projections	Review cash management balances best practices to be able to speak to potential shortfalls during CRIM discussion	0.80	\$ 810.00	648.00
Mullins,Daniel R	Executive Director	7-May-19	T3 - Long-Term Projections	Review opportunity zones policy letter for background information to include in forecasting models	0.80	\$ 810.00	648.00
Mullins,Daniel R	Executive Director	7-May-19	T3 - Plan of Adjustment	Participate in call with D Mullins (EY) and S Tajuddin (EY) to discuss government's view on working capital and appropriate analysis of commonwealth working capital.	0.50	\$ 810.00	405.00
Neziroski,David	Staff	7-May-19	T3 - Fee Applications / Retention	Continue to prepare exhibit D for February fee application	1.80	\$ 245.00	441.00
Panagiotakis,Sofia	Senior Manager	7-May-19	T3 - Long-Term Projections	Review revisions to the locked model for the fiscal plan that will be used to pull the FY20 budget.	2.10	\$ 720.00	1,512.00
Panagiotakis,Sofia	Senior Manager	7-May-19	T3 - Long-Term Projections	Review tax gross up language for fiscal Plan	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	7-May-19	T3 - Long-Term Projections	Review the capex analysis to determine if it was shown correctly in the reinvestment section of the FP.	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	7-May-19	T3 - Long-Term Projections	Review the minimum cash balance analysis to provide comments	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	7-May-19	T3 - Long-Term Projections	Review the pension language in the Fiscal Plan	0.40	\$ 720.00	288.00
Panagiotakis,Sofia	Senior Manager	7-May-19	T3 - Long-Term Projections	Revise fiscal plan language on incremental cut on budget professional fees	0.70	\$ 720.00	504.00
Panagiotakis,Sofia	Senior Manager	7-May-19	T3 - Long-Term Projections	Revise the 205 letter for the Government on their Investment Policy	1.10	\$ 720.00	792.00
Purdom,Emily Rose	Staff	7-May-19	T3 - Plan of Adjustment	Review agency public facing webpage for posted financial statement reports	1.70	\$ 245.00	416.50
Sacks,Justin	Manager	7-May-19	T3 - Plan of Adjustment	Analyze D&P Report to identify Title III agencies to reconcile against Title III Agency listing created from other sources to determine full universe of agencies in scope.	2.10	\$ 595.00	1,249.50
Sacks,Justin	Manager	7-May-19	T3 - Plan of Adjustment	Prepare reconciliation of D&P Hacienda accounts against Deloitte Hacienda accounts.	1.60	\$ 595.00	952.00
Sacks,Justin	Manager	7-May-19	T3 - Plan of Adjustment	Analyze mapping of accounts against account holders based on reconciliation of D&P Hacienda accounts against Deloitte Hacienda accounts to ensure completeness of account inventory.	1.20	\$ 595.00	714.00
Sacks,Justin	Manager	7-May-19	T3 - Plan of Adjustment	Review bank account statements from Citibank to provide support to team for understanding banking process to record investment/sweep accounts for PREPA.	1.30	\$ 595.00	773.50
Santambrogio,Juan	Executive Director	7-May-19	T3 - Long-Term Projections	Make changes to presentation on minimum liquidity level for Commonwealth after exit from Title III	2.10	\$ 810.00	1,701.00
Santambrogio,Juan	Executive Director	7-May-19	T3 - Expert Testimony	REDACTED	0.30	\$ 810.00	243.00
Santambrogio,Juan	Executive Director	7-May-19	T3 - Long-Term Projections	Review draft fiscal plan document for any potential edits before it is finalized	2.80	\$ 810.00	2,268.00
Santambrogio,Juan	Executive Director	7-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	7-May-19	T3 - Long-Term Projections	Review presentation on disaster recovery revolving fund to be presented to FOMB	1.30	\$ 810.00	1,053.00
Santos,Marhelich	Senior	7-May-19	T3 - Long-Term Projections	Participate in meeting with S Panagiotakis (EY), M Santos (EY), J Burr (EY) to discuss the additional items resulting in a notice of violation letter to the government highlighting the new fiscal plan requirements	0.40	\$ 445.00	178.00
Tague,Robert	Senior Manager	7-May-19	T3 - Expert Testimony	REDACTED	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review bank rationalization presentation account mapping all summary analysis.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review COFIM 205 recommendation correspondence from FOMB.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review draft minimum cash operating balance analysis to provide comments	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review draft of Puerto Rico potential disaster recovery revolver needs analysis.	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review draft updates to fiscal plan pension section to provide comments	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review EY pension team comments to fiscal plan pension chapter.	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review final tax gross up language proposed for fiscal plan.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review FOMB edits on pension reform language in fiscal plan.	0.40	\$ 720.00	288.00

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Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review investment policy guidelines key considerations for use in 205 letter	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review pension DC contributions accounts by entity to confirm origins for fiscal plan.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review pension related term definitions in fiscal plan	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	7-May-19	T3 - Long-Term Projections	Review PREPA fiscal plan notice of violation.	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review revised minimum cash operating balance analysis to provide comments.	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	7-May-19	T3 - Plan of Adjustment	Participate in call with D Mullins (EY) and S Tajuddin (EY) to discuss government's view on working capital and appropriate analysis of commonwealth working capital.	0.50	\$ 720.00	360.00
Tajuddin,Salman Naveed	Senior Manager	7-May-19	T3 - Plan of Adjustment	Participate in meeting with J. York (Conway) to discuss government's analysis of working capital	0.80	\$ 720.00	576.00
Tajuddin,Salman Naveed	Senior Manager	7-May-19	T3 - Plan of Adjustment	Participate in working session with S Tajuddin (EY), B Maciejewski (EY), J Moran-Eserski (EY) to review finalized cash reserve requirements presentation prior to sharing with the partner	0.80	\$ 720.00	576.00
Tajuddin,Salman Naveed	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review disaster relief funding model slide presentation that will be presented to FOMB	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review draft fiscal plan to identify topics that may be relevant to cash management and working capital workstreams	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review email from D Mullins (EY) discussing comparisons between rainy day reserve fund and working capital.	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	7-May-19	T3 - Plan of Adjustment	Review research presentation on Tax Revenue Anticipation Notes for relevance to working capital analysis	0.40	\$ 720.00	288.00
Trang,Quan H	Manager	7-May-19	T3 - Plan of Adjustment	Prepare permission group for Promesa users	0.70	\$ 595.00	416.50
Trang,Quan H	Manager	7-May-19	T3 - Plan of Adjustment	Prepare permission groups for Promesa users.	0.90	\$ 595.00	535.50
Trang,Quan H	Manager	7-May-19	T3 - Plan of Adjustment	Perform testing to make sure Promesa group has the correct access and functionalities and no access to internal material.	0.90	\$ 595.00	535.50
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder National Guard for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder National Parks Company for ending balances.	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Municipal Revenue Collection Center (CRIM) for ending balances.	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Natural Resources Administration for ending balances.	1.20	\$ 245.00	294.00
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Musical Arts Corporation for ending balances.	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Natural Resources Administration for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Natural Resources Administration for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Police Department for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Office of the Commissioner of Financial Institutions for ending balances	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Ports Authority for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Office of the Commissioner of Municipal Affairs for ending balances.	0.60	\$ 245.00	147.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Citibank for account holder including Highway and Transportation Authority for cash and investments balance	1.70	\$ 445.00	756.50
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Review Citibank 6/30/2018 statements for Department of Finance for cash balance	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Review Citibank 6/30/2018 statements for Department of Finance for investments balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Review Citibank 6/30/2018 statements for Economic Development Bank for Puerto Rico for cash balance	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Review Citibank 6/30/2018 statements for Economic Development Bank for Puerto Rico for investments balance	0.30	\$ 445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Review Citibank 6/30/2018 statements for Electric Power Authority for cash balance	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Review Citibank 6/30/2018 statements for Electric Power Authority for investments balance	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements for Industrial Development Company for cash balance	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements for Industrial Development Company for investments balance	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements Puerto Rico Aqueduct and Sewer Authority (PRASA) for cash balance	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements Puerto Rico Aqueduct and Sewer Authority (PRASA) for investments balance	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements Ports Authority for cash balance	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements Ports Authority for investments balance	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements Puerto Rico Sales Tax Financing Corporation (COFINA) for cash balance	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements Puerto Rico Sales Tax Financing Corporation (COFINA) for investments balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements University of Puerto Rico for cash balance	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	7-May-19	T3 - Plan of Adjustment	Level 2 review of Citibank 6/30/2018 statements University of Puerto Rico for investments balance	0.30	\$ 445.00	133.50
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Analyze Northern Trust Reports online to understand differences reported in summary versus individual accounts	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Analyze bank statements for newly obtained bank accounts at US Bank	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Analyze First Bank's January 2019 statements sent via email to label by EY ID for Relativity upload	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Analyze First Bank's April 2019 statements sent via email to label by EY ID for Relativity upload	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Extract the bank statements sent by UBS via email for 12-31-18 to label by EY ID for Relativity testing	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Extract the bank statements sent by UBS via email for 3-31-19 to label by EY ID for Relativity testing	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Prepare a consolidated FI contact list, combining sources from TeamConnect, EY, and D&P to assist with FI requests.	1.60	\$ 245.00	392.00
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Prepare listing of relevant Northern Trust online data with EY ID # for Relativity upload	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Review amounts held in BNY Mellon cash and investments accounts	1.40	\$ 245.00	343.00
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Reclassify, based on analysis and as necessary, amounts held in BNY Mellon investments accounts	1.80	\$ 245.00	441.00
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Review draft letters to send to account holders	2.40	\$ 245.00	588.00
Alba,Dominique M	Staff	8-May-19	T3 - Plan of Adjustment	Review request templates to sent to account holders	0.90	\$ 245.00	220.50
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Edificios Publicos (AEP) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Departamento de Hacienda for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Departamento de Hacienda for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Edificios Publicos (AEP) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Departamento de Hacienda for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Departamento de Hacienda for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Corporacion de las Artes Musicales (CAM) for roll forward procedures.	0.20	\$ 445.00	89.00

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Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Corporacion de las Artes Musicales (CAM) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion para el Desarrollo de Empresas Agropecuarias (ADEA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administracion para el Desarrollo de Empresas Agropecuarias (ADEA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Corporacion de Seguros Agricolas for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Corporacion de Seguros Agricolas for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Energia Eléctrica (PREPA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Energía Eléctrica (PREPA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Corporacion de Centro de Bellas Artes (CBA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Corporación del Fondo del Seguro del Estado (CFSE) for roll forward procedures.	0.10	\$ 445.00	44.50
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Corporación del Fondo del Seguro del Estado (CFSE) for roll forward procedures.	0.10	\$ 445.00	44.50
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad para el Financiamiento de la Vivienda (AFV) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Compania de Comercio y Exportacion for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Compania de Comercio y Exportacion for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administración de Servicios Médicos for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administración de Servicios Médicos for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad Puerto de Ponce for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad Puerto de Ponce for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Centro Comprensivo de Cancer for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Centro Comprensivo de Cancer for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Departamento del Trabajo y Recursos Humanos (DTRH) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Departamento del Trabajo y Recursos Humanos (DTRH) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	8-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion de Seguros de Salud (ASES) for roll forward procedures.	0.20	\$ 445.00	89.00
Bugden,Nicholas R	Manager	8-May-19	T3 - Long-Term Projections	Participate in meeting with N.Bugden (EY) and C.Lieberman (EY) to discuss cash and Investment chart in preparation for 2016 CAFR to assess long term projections.	0.30	\$ 595.00	178.50
Bugden,Nicholas R	Manager	8-May-19	T3 - Long-Term Projections	Prepare summary analysis for Senate Bill 1258	2.40	\$ 595.00	1,428.00
Bugden,Nicholas R	Manager	8-May-19	T3 - Long-Term Projections	Prepare summary analysis for Senate Bill 2058	2.20	\$ 595.00	1,309.00
Burr,Jeremy	Senior	8-May-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), C Good (EY), J Santambrogio (EY) and R Tague (EY) over incorporation of elements of FY20 budget into FP	0.30	\$ 445.00	133.50

Exhibit D
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Burr,Jeremy	Senior	8-May-19	T3 - Long-Term Projections	Participate in working meeting with R Dougherty (EY) and J Burr (EY) to determine the application of measures to individual agencies as implied by the 2019 Fiscal Plan	1.10	\$ 445.00	489.50
Burr,Jeremy	Senior	8-May-19	T3 - Long-Term Projections	Participate in working session with S Panagiotakis (EY), J Santambrogio (EY), R Dougherty (EY), and J Burr (EY) to prepare final list of questions related to the implied budget in the fiscal plan	1.30	\$ 445.00	578.50
Burr,Jeremy	Senior	8-May-19	T3 - Long-Term Projections	Prepare a bridge file to map the 2019 Fiscal Plan to the FY20 implied budget for the GF & SRF	2.70	\$ 445.00	1,201.50
Burr,Jeremy	Senior	8-May-19	T3 - Long-Term Projections	Prepare a bridge file to map the 2019 Fiscal Plan to the FY20 implied budget for the measures	2.20	\$ 445.00	979.00
Burr,Jeremy	Senior	8-May-19	T3 - Long-Term Projections	Provide feedback on SRF implementation in the fiscal plan with break-down of expenses by agency	1.20	\$ 445.00	534.00
Carpenter,Christina Maria	Staff	8-May-19	T3 - Long-Term Projections	Analyze latest municipalities data to update presentation on Municipal Revenues Collection Center ("CRIM") municipalities' initiative	1.20	\$ 245.00	294.00
Carpenter,Christina Maria	Staff	8-May-19	T3 - Long-Term Projections	Analyze latest PayGo data for updates to CRIM municipalities presentation	0.60	\$ 245.00	147.00
Carpenter,Christina Maria	Staff	8-May-19	T3 - Long-Term Projections	Participate in meeting to discuss municipalities selected for pilot shared services initiative and updates to CRIM and municipalities presentation with C. Lieberman (EY) and C. Carpenter (EY)	0.40	\$ 245.00	98.00
Carpenter,Christina Maria	Staff	8-May-19	T3 - Long-Term Projections	Prepare draft presentation slide on characteristics of municipalities selected for fiscal plans and budgets	0.70	\$ 245.00	171.50
Carpenter,Christina Maria	Staff	8-May-19	T3 - Long-Term Projections	Prepare draft slide on fiscal vulnerability of pilot municipality groupings for CRIM and municipalities presentation	2.10	\$ 245.00	514.50
Carpenter,Christina Maria	Staff	8-May-19	T3 - Long-Term Projections	Revise slide on pilot initiative municipalities for CRIM and municipalities presentation	0.20	\$ 245.00	49.00
Chawla,Sonia	Senior	8-May-19	T3 - Plan of Adjustment	Address questions from financial institutions, such as Banco Popular, regarding requests for account balances related to accounts with investment portfolios as of March 31, 2019	2.70	\$ 445.00	1,201.50
Chawla,Sonia	Senior	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY) and S Chawla (EY) to discuss status of testing restrictions, as well as December and March account balances, and efficiencies going forward	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY), R Tague (EY), S Tajuddin (EY), B Maciejewski (EY) and S Chawla (EY) to discuss updates regarding strategy for testing restrictions, obtaining account balances from financial institutions, obtaining a list of signatories for accounts, and preparing questions for Title III to discuss with O&B	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	8-May-19	T3 - Plan of Adjustment	Reconcile account inventory population against accounts with online access at BPPR to determine flow of funds for COFIM accounts.	2.70	\$ 445.00	1,201.50
Chawla,Sonia	Senior	8-May-19	T3 - Plan of Adjustment	Update account holder letters in Spanish.	1.90	\$ 445.00	845.50
Chawla,Sonia	Senior	8-May-19	T3 - Plan of Adjustment	Work with FOMB personnel to address questions regarding testing procedures to make progress towards obtaining online access to FIs.	1.10	\$ 445.00	489.50
Chepenik,Adam Brandon	Partner/Principal	8-May-19	T3 - Long-Term Projections	Prepare and edit municipalities and CRIM slides for FOMB public board meeting	4.20	\$ 870.00	3,654.00
Chepenik,Adam Brandon	Partner/Principal	8-May-19	T3 - Long-Term Projections	edit gross up language for tax credits in script	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	8-May-19	T3 - Long-Term Projections	Evaluate disaster aid forecast assumptions for revolver mode	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	8-May-19	T3 - Plan of Adjustment	Make edits to working capital cash needs analysis	1.30	\$ 870.00	1,131.00
Chepenik,Adam Brandon	Partner/Principal	8-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Miami, FL to San Juan, PR	2.00	\$ 435.00	870.00
Chepenik,Adam Brandon	Partner/Principal	8-May-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), K. Rifkind (FOMB), S. O'Rourke (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY) and S. Panagiotakis (EY) to discuss the messaging of the fiscal plan	1.00	\$ 870.00	870.00
Chepenik,Adam Brandon	Partner/Principal	8-May-19	T3 - Long-Term Projections	Participate in meeting with S Levy (EY), C Clarke (EY), A Chepenik (EY), J Santambrogio (EY), and Mckinsey to finalize pension analysis for fiscal plan assumptions	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	8-May-19	T3 - Long-Term Projections	Update tax gross up analysis for fiscal plan long-term language	0.60	\$ 870.00	522.00
Day,Timothy Sean	Manager	8-May-19	T3 - Long-Term Projections	Call with T Day (EY) and N Green (EY) to discuss PREPA plan provisions and valuation programming for liability replication	0.70	\$ 519.00	363.30
Day,Timothy Sean	Manager	8-May-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40

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Dougherty,Ryan Curran	Senior	8-May-19	T3 - Long-Term Projections	Assess General Fund measures against General Fund baseline.	1.70	\$ 445.00	756.50
Dougherty,Ryan Curran	Senior	8-May-19	T3 - Long-Term Projections	Assess Special Revenue Fund measures against baseline amount.	1.80	\$ 445.00	801.00
Dougherty,Ryan Curran	Senior	8-May-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), M. Vizcarrondo (FOMB), S. O'Rourke (McKinsey), S. Panagiotakis (EY), and R. Dougherty (EY) to discuss the FP messaging for certain key agencies including Education, Police and Health.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	8-May-19	T3 - Long-Term Projections	Participate in working meeting with R Dougherty (EY) and J Burr (EY) to determine the application of measures to individual agencies as implied by the 2019 Fiscal Plan.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	8-May-19	T3 - Long-Term Projections	Participate in working session with S Panagiotakis (EY), J Santambrogio (EY), R Dougherty (EY), and J Burr (EY) to prepare final list of questions related to the implied budget in the fiscal plan.	1.30	\$ 445.00	578.50
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Analyze agency COR3 for potential inclusion in the bank account inventory listing.	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Analyze results of the BPPR flow of funds for COFIM accounts to determine additional accounts with next steps.	2.30	\$ 720.00	1,656.00
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Analyze TSA/Hacienda restrictions to prioritize next steps.	1.40	\$ 720.00	1,008.00
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY) and S Chawla (EY) to discuss status of testing restrictions, as well as December and March account balances, and efficiencies going forward.	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY), R Tague (EY), S Tajuddin (EY), B Maciejewski (EY) and S Chawla (EY) to discuss updates regarding strategy for testing restrictions, obtaining account balances from financial institutions, obtaining a list of signatories for accounts, and preparing questions for Title III to discuss with O&B.	1.10	\$ 720.00	792.00
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Review current procedures and progress to date for bank account balances testing to find efficiencies in project moving forward.	0.70	\$ 720.00	504.00
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Review progress to date for bank account restriction classifications to determine testing procedures moving forward.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Review autopopulated workbooks posted to Relativity platform.	0.20	\$ 720.00	144.00
Garcia,Francisco R.	Senior Manager	8-May-19	T3 - Plan of Adjustment	Review Voya Financial Services account balance requests with responses, including supporting documents.	0.20	\$ 720.00	144.00
Good JR,Clark E	Manager	8-May-19	T3 - Long-Term Projections	Analyze McKinsey questions regarding FP wording update.	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	8-May-19	T3 - Long-Term Projections	Analyze thresholds by which participants are impacted over different time horizons for the FP cuts.	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	8-May-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), C Good (EY), J Santambrogio (EY) and R Tague (EY) over incorporation of elements of FY20 budget into FP.	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	8-May-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80
Good JR,Clark E	Manager	8-May-19	T3 - Long-Term Projections	Subsequent review of FP document changes made by McKinsey.	0.60	\$ 519.00	311.40
Green,Nancy B	Senior Manager	8-May-19	T3 - Long-Term Projections	Call with T Day (EY) and N Green (EY) to discuss PREPA plan provisions and valuation programming for liability replication.	0.70	\$ 720.00	504.00
Green,Nancy B	Senior Manager	8-May-19	T3 - Long-Term Projections	Review coding for triennial cost of living adjustments used for PREPA plan liability replication.	0.40	\$ 720.00	288.00
Green,Nancy B	Senior Manager	8-May-19	T3 - Long-Term Projections	Review key valuation parameters for PREPA liability replication.	1.30	\$ 720.00	936.00
Green,Nancy B	Senior Manager	8-May-19	T3 - Long-Term Projections	Review Proval benefit formula components with related accrual definition basis formulas and components for Supplementary Coordinated Accrued Benefits.	1.10	\$ 720.00	792.00
Green,Nancy B	Senior Manager	8-May-19	T3 - Long-Term Projections	Review Proval benefit formula components with related accrual definition basis formulas and components for Supplementary Coordinated Merit benefits.	1.20	\$ 720.00	864.00
Green,Nancy B	Senior Manager	8-May-19	T3 - Long-Term Projections	Review Proval census specifications for PREPA plan liability replication.	0.60	\$ 720.00	432.00
Green,Nancy B	Senior Manager	8-May-19	T3 - Long-Term Projections	Run Proval liability results for PREPA by decrement / benefit definition to perform initial high level assessment of liability replication result.	0.80	\$ 720.00	576.00
Levy,Sheva R	Partner/Principal	8-May-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 721.00	144.20
Levy,Sheva R	Partner/Principal	8-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Levy,Sheva R	Partner/Principal	8-May-19	T3 - Long-Term Projections	Review cumulative pension updates to FP document for consistency with pension PavGo inputs	1.60	\$ 721.00	1,153.60
Lieberman,Charles	Staff	8-May-19	T3 - Long-Term Projections	Prepare correspondence related to analysis of Act 253 in order to assess relevant information for FOMB	0.10	\$ 245.00	24.50
Lieberman,Charles	Staff	8-May-19	T3 - Long-Term Projections	Participate in meeting to discuss municipalities selected for pilot shared services initiative and updates to CRIM and municipalities presentation with C. Lieberman (EY) and C. Carpenter (EY)	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	8-May-19	T3 - Long-Term Projections	Participate in meeting with N.Bugden (EY) and C.Lieberman (EY) to discuss cash and Investment chart in preparation for 2016 CAFR to assess s long term projections.	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	8-May-19	T3 - Plan of Adjustment	Prepare map of different municipalities in Puerto Rico for CRIM and Municipalities presentation for FOMB	1.40	\$ 245.00	343.00
Lieberman,Charles	Staff	8-May-19	T3 - Long-Term Projections	Review Cash and Investment chart for 2016 CAFR to assess long term projections	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	8-May-19	T3 - Plan of Adjustment	Review CRIM and Municipalities presentation for FOMB	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	8-May-19	T3 - Long-Term Projections	Review PayGo fees for FY 2019 related to Agricultural Extension Services, in order to respond to related question from FOMB	0.80	\$ 245.00	196.00
Lieberman,Charles	Staff	8-May-19	T3 - Plan of Adjustment	Review TSA weekly cash report for week ending May 2 2019	1.30	\$ 245.00	318.50
Linskey,Michael	Manager	8-May-19	T3 - Long-Term Projections	Review COR3 Whitepaper on capital revolver fund	1.80	\$ 595.00	1,071.00
Linskey,Michael	Manager	8-May-19	T3 - Plan of Adjustment	Review Michigan Municipal League study on municipal finance best practices	1.40	\$ 595.00	833.00
Maciejewski,Brigid Jean	Manager	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY), R Tague (EY), S Tajuddin (EY), B Maciejewski (EY) and S Chawla (EY) to discuss updates regarding strategy for testing restrictions, obtaining account balances from financial institutions, obtaining a list of signatories for accounts, and preparing questions for Title III to discuss with O&B	1.10	\$ 595.00	654.50
Maciejewski,Brigid Jean	Manager	8-May-19	T3 - Plan of Adjustment	Participate in working session with R Lopez (Conway), T Ahlberg (Conway) S Tajuddin (EY), B Maciejewski (EY) to discuss Non-TSA Cash Flows	0.70	\$ 595.00	416.50
Maciejewski,Brigid Jean	Manager	8-May-19	T3 - Plan of Adjustment	Review cash flow volatility analysis in order to provide comments to team	2.40	\$ 595.00	1,428.00
Maciejewski,Brigid Jean	Manager	8-May-19	T3 - Plan of Adjustment	Review NASBO report on State Revenue Developments for minimum cash balance presentation	1.60	\$ 595.00	952.00
Maciejewski,Brigid Jean	Manager	8-May-19	T3 - Plan of Adjustment	Review NASBO report on Total Balance Levels for FY17-19 for minimum cash balance presentation	1.90	\$ 595.00	1,130.50
Maciejewski,Brigid Jean	Manager	8-May-19	T3 - Plan of Adjustment	Review updated disclosure statement regarding cash management in order to provide comments to team	1.70	\$ 595.00	1,011.50
Malhotra,Gaurav	Partner/Principal	8-May-19	T3 - Plan of Adjustment	Review updated cash flows using the new fiscal plan numbers over 30/40 years	2.10	\$ 870.00	1,827.00
Moran-Eserski,Javier	Senior	8-May-19	T3 - Plan of Adjustment	Analyze "Finance 101 – Understanding Municipal Budgets & Financial Reports" to understand best practices for fund balance	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	8-May-19	T3 - Plan of Adjustment	Analyze FY18 cash flow volatility to understand Hurricane Maria's impact on inflows and outflows	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	8-May-19	T3 - Plan of Adjustment	Bridge FY17 cash flows to adjust for one-time, non-recurring revenues or expenses	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	8-May-19	T3 - Plan of Adjustment	Compare FY18 TSA actual outflows to liquidity plan to understand which expenses were not included	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	8-May-19	T3 - Long-Term Projections	Prepare slide to identify the municipalities in-scope for the presentation to the board of directors	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	8-May-19	T3 - Long-Term Projections	Prepare timeline for the municipality fiscal plan presentation to the board of directors	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	8-May-19	T3 - Plan of Adjustment	Amend cash flow volatility line graphs per feedback received	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	8-May-19	T3 - Plan of Adjustment	Review inflows and outflows line-by-line to understand the sources and uses of cash for FY13 - FY15	1.20	\$ 445.00	534.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Build bridge of fiscal plan to budget for Federal Funds.	0.60	\$ 720.00	432.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Build bridge of fiscal plan to budget for GF	1.10	\$ 720.00	792.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Build bridge of fiscal plan to budget for SRF including all IFCUs	1.30	\$ 720.00	936.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Draft talking points for the budget section of the fiscal plan.	1.20	\$ 720.00	864.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Incorporate the gross ups for taxes, paygo and other costs included in the fiscal plan in the bridge to the budget.	0.60	\$ 720.00	432.00

Exhibit D
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Summary of Fees by Professional
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Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), K. Rifkind (FOMB), S. O'Rourke (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY) and S. Panagiotakis (EY) to discuss the messaging of the fiscal plan.	1.00	\$ 720.00	720.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), M. Vizcarondo (FOMB), S. O'Rourke (Mckinsey), S. Panagiotakis (EY), and R. Dougherty (EY) to discuss the FP messaging for certain key agencies including Education Police and Health.	1.10	\$ 720.00	792.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Review talking points shared by Mckinsey for the fiscal plan	0.60	\$ 720.00	432.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Review breakdown of paygo by agency, fund, measures, gross up	0.70	\$ 720.00	504.00
Panagiotakis,Sofia	Senior Manager	8-May-19	T3 - Long-Term Projections	Review fiscal plan measures by agency, fund type	0.80	\$ 720.00	576.00
Pannell,William Winder Thomas	Partner/Principal	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY) and S Chawla (EY) to discuss status of testing restrictions, as well as December and March account balances, and efficiencies going forward.	0.40	\$ 870.00	348.00
Pannell,William Winder Thomas	Partner/Principal	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY), R Tague (EY), S Tajuddin (EY), B Maciejewski (EY) and S Chawla (EY) to discuss updates regarding strategy for testing restrictions, obtaining account balances from financial institutions, obtaining a list of signatories for accounts, and preparing questions for Title III to discuss with O&B	1.10	\$ 870.00	957.00
Pannell,William Winder Thomas	Partner/Principal	8-May-19	T3 - Plan of Adjustment	Review status of obtaining information on bank accounts from Voya, First Bank and Banco Popular	0.40	\$ 870.00	348.00
Pannell,William Winder Thomas	Partner/Principal	8-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	5.20	\$ 435.00	2,262.00
Pannell,William Winder Thomas	Partner/Principal	8-May-19	T3 - Plan of Adjustment	Review bank account restrictions memorandum.	0.10	\$ 870.00	87.00
Purdum,Emily Rose	Staff	8-May-19	T3 - Plan of Adjustment	Review agency public facing webpage for posted financial statement reports	1.30	\$ 245.00	318.50
Purdum,Emily Rose	Staff	8-May-19	T3 - Plan of Adjustment	Review agency public facing webpage for posted financial statement reports	2.10	\$ 245.00	514.50
Sacks,Justin	Manager	8-May-19	T3 - Plan of Adjustment	Review TSA/Hacienda restrictions	2.70	\$ 595.00	1,606.50
Santambrogio,Juan	Executive Director	8-May-19	T3 - Long-Term Projections	Make changes to fiscal plan document control language section to match language in budget resolutions	1.70	\$ 810.00	1,377.00
Santambrogio,Juan	Executive Director	8-May-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), C Good (EY), J Santambrogio (EY) and R Tague (EY) over incorporation of elements of FY20 budget into FP	0.30	\$ 810.00	243.00
Santambrogio,Juan	Executive Director	8-May-19	T3 - Long-Term Projections	Participate in meeting with N. Jaresko (FOMB), S. Negron (FOMB), K. Rifkind (FOMB), S. O'Rourke (Mckinsey), J. Santambrogio (EY), A. Chepenik (EY) and S. Panagiotakis (EY) to discuss the messaging of the fiscal plan.	1.00	\$ 810.00	810.00
Santambrogio,Juan	Executive Director	8-May-19	T3 - Long-Term Projections	Prepare analysis of long term projections including latest version of fiscal plan projections	3.70	\$ 810.00	2,997.00
Santambrogio,Juan	Executive Director	8-May-19	T3 - Long-Term Projections	Review latest version of fiscal plan financial projections with supporting schedules	2.70	\$ 810.00	2,187.00
Stricklin,Todd	Senior	8-May-19	T3 - Long-Term Projections	Review the status of outstanding PREPA FICA replacement plan evaluation projects	0.60	\$ 405.00	243.00
Stuber,Emily	Senior	8-May-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Tague,Robert	Senior Manager	8-May-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	8-May-19	T3 - Long-Term Projections	Participate in call with J Burr (EY), C Good (EY), J Santambrogio (EY) and R Tague (EY) over incorporation of elements of FY20 budget into FP	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY), R Tague (EY), S Tajuddin (EY), B Maciejewski (EY) and S Chawla (EY) to discuss updates regarding strategy for testing restrictions, obtaining account balances from financial institutions, obtaining a list of signatories for accounts, and preparing questions for Title III to discuss with O&B	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	8-May-19	T3 - Long-Term Projections	Review fiscal plan pension section language to further assess issues raised	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	8-May-19	T3 - Plan of Adjustment	Review latest edits to Cash Management disclosure statement	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	8-May-19	T3 - Long-Term Projections	Review list of issues raised on fiscal plan pensions section	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	8-May-19	T3 - Long-Term Projections	Review pension paygo summary analysis from ERS	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	8-May-19	T3 - Long-Term Projections	Review presentation on overview of HTA revenue subject to moratorium clawbacks	0.90	\$ 720.00	648.00
Tajuddin,Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: description of TSA reserve accounts	1.30	\$ 720.00	936.00

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Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: <u>description of the TSA concentration accounts</u>	1.30	\$ 720.00	936.00
Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: <u>description of the non-concentration accounts</u>	1.20	\$ 720.00	864.00
Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: <u>description of gas excise tax revenue</u>	1.70	\$ 720.00	1,224.00
Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: <u>description of rum excise taxes</u>	1.90	\$ 720.00	1,368.00
Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: <u>description of income taxes funds flow</u>	2.10	\$ 720.00	1,512.00
Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Edit cash disclosure write-up for inclusion in disclosure statement	1.10	\$ 720.00	792.00
Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Participate in meeting with T Pannell (EY), P Garcia (EY), R Tague (EY), S Tajuddin (EY), B Maciejewski (EY) and S Chawla (EY) to discuss updates regarding strategy for testing restrictions, obtaining account balances from financial institutions, obtaining a list of signatories for accounts, and preparing questions for <u>Title III to discuss with O&B</u>	1.10	\$ 720.00	792.00
Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Participate in working session with R Lopez (Conway), T Ahlberg (Conway) S Tajuddin (EY), B Maciejewski (EY) to discuss Non-TSA Cash Flows	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	8-May-19	T3 - Plan of Adjustment	Review sections of 2016 commonwealth audit with emphasis on cash disclosures	2.30	\$ 720.00	1,656.00
Trang, Quan H	Manager	8-May-19	T3 - Plan of Adjustment	Perform loading for additional bank balances and documents per 05/08/2019 loading request from the investigation team	0.60	\$ 595.00	357.00
Trang, Quan H	Manager	8-May-19	T3 - Plan of Adjustment	Prepare procedures for loading additional bank balances, including the new metadata, requested by the investigation team, to include on loading the Bank balances	1.40	\$ 595.00	833.00
Trang, Quan H	Manager	8-May-19	T3 - Plan of Adjustment	QC documents that were loaded onto Relativity from 05/08/2019 loading request. Ensure that documents were loaded properly and linked to the correct account	1.60	\$ 595.00	952.00
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Puerto de Ponce <u>Authority for ending balances.</u>	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC) for ending balances.	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Public Housing Administration for ending balances.	0.90	\$ 245.00	220.50
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Puerto Rico Aqueduct and Sewer Authority (PRASA) for ending balances	1.20	\$ 245.00	294.00
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Puerto Rico Electric Power Authority Holdings (PREPA) for ending balances	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Public Private Partnership Authority for ending balances	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Teacher Retirement System for ending balances.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder School of Plastic Arts and Design for ending balances.	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Telecommunications Regulatory Board for ending balances	0.70	\$ 245.00	171.50
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Solid Waste Authority for ending balances.	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Temporary Trust DC Plan Act 106 for ending balances.	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder State Elections Commission and Commerce for ending balances.	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Department of Economic Development and Commerce for ending balances.	0.80	\$ 245.00	196.00
Zorrilla, Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holder including Administration for the Development of Agricultural Enterprises for cash and investments balance	1.40	\$ 445.00	623.00

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Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holder including General Court of Justice for cash and investments balance	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for account holder including Tourism Company for cash and investments balance	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Assignments under the Treasury Custody for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Assignments under the Treasury Custody for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank Authority for Public-Private Partnerships for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank Authority for Public-Private Partnerships for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Company for the Integral Development of the Cantera Peninsula for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Company for the Integral Development of the Cantera Peninsula for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Department of Correction and Rehabilitation for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Department of Correction and Rehabilitation for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Department of Housing for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Department of Housing for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Economic Development Bank for Puerto Rico for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Economic Development Bank for Puerto Rico for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Electric Power Authority for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Electric Power Authority for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Fiscal Agency & Financial Advisory Authority (AAFAF) for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Fiscal Agency & Financial Advisory Authority (AAFAF) for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for House of Representatives for cash balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for House of Representatives for investments balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Housing Financing Authority for cash balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Housing Financing Authority for investments balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Institute of Statistics for cash balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Institute of Statistics for investments balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Joint Special Commission of Legislative Funds for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Joint Special Commission of Legislative Funds for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Land Authority of Puerto Rico for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Firstbank for Land Authority of Puerto Rico for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Office of Government Ethics for cash balance	0.20	\$ 445.00	89.00

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Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Office of Government Ethics for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Panel on the Independent Special Prosecutor for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Panel on the Independent Special Prosecutor for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Public Housing Administration for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Public Housing Administration for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Puerto Rico Aqueduct and Sewer Authority (PRASA) for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Puerto Rico Aqueduct and Sewer Authority (PRASA) for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Puerto Rico Electric Power Authority Networks (PREPA Networks) for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Puerto Rico Electric Power Authority Networks (PREPA Networks) for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Superintendent of the Capitol for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	8-May-19	T3 - Plan of Adjustment	Review Firstbank 6/30/2018 statements for Superintendent of the Capitol for investments balance	0.10	\$ 445.00	44.50
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Transporte Maritimo for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Transporte Maritimo for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Negociado de la Policia de Puerto Rico (PPR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Negociado de la Policia de Puerto Rico (PPR) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad para el Redesarrollo de los Terrenos y Facilidades de la Estacion Naval Roosevelt Roads for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad para el Redesarrollo de los Terrenos y Facilidades de la Estacion Naval Roosevelt Roads for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Comisión de Energia de Puerto Rico (PREC) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Comisión de Energia de Puerto Rico (PREC) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Oficina Independiente de Proteccion al Consumidor (OIPC) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Oficina Independiente de Proteccion al Consumidor (OIPC) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Banco de Desarrollo Economico para Puerto Rico (BDE) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Banco de Desarrollo Economico para Puerto Rico (BDE) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion de Rehabilitacion Vocacional (ARV) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administracion de Rehabilitacion Vocacional (ARV) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Consejo de Educacion de Puerto Rico (CEPR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Consejo de Educacion de Puerto Rico (CEPR) for roll forward procedures.	0.10	\$ 445.00	44.50
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion de Familias y Ninos (ADFAN) for roll forward procedures.	0.10	\$ 445.00	44.50

Exhibit D
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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administracion de Familias y Ninos (ADFAN) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Guardia Nacional de Puerto Rico (GNPR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Guardia Nacional de Puerto Rico (GNPR) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Departamento de Familia (DF) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Departamento de Familia (DF) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Departamento de Educacion (DE) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Departamento de Educacion (DE) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Desperdicios Solidos for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Desperdicios Solidos for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	9-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion de Desarrollo Socioeconomico de la Familia (ADSEF) for roll forward procedures.	0.20	\$ 445.00	89.00
Bugden,Nicholas R	Manager	9-May-19	T3 - Long-Term Projections	Prepare updates to draft Section 205 recommendation letter on Investment Policy	1.10	\$ 595.00	654.50
Bugden,Nicholas R	Manager	9-May-19	T3 - Long-Term Projections	Prepare updates to Senate Bill 1258 summary	0.40	\$ 595.00	238.00
Bugden,Nicholas R	Manager	9-May-19	T3 - Long-Term Projections	Prepare updates to Senate Bill 2058 summary	0.30	\$ 595.00	178.50
Bugden,Nicholas R	Manager	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL	4.60	\$ 297.50	1,368.50
Burr,Jeremy	Senior	9-May-19	T3 - Long-Term Projections	Participate in working meeting with J. Burr (EY) S. Panagiotakis (EY) and R. Dougherty (EY) to reconcile the pension expenses in the fiscal plan and the budget.	0.60	\$ 445.00	267.00
Burr,Jeremy	Senior	9-May-19	T3 - Long-Term Projections	Participate in working session with R Dougherty (EY) and J Burr (EY) to develop an FY20 budget using both top-down and bottom-up mapping approaches from the 2019 Fiscal Plan	1.60	\$ 445.00	712.00
Burr,Jeremy	Senior	9-May-19	T3 - Long-Term Projections	Prepare sample resolutions of Hacienda Custody and OMB Custody to be sent to the Government	1.30	\$ 445.00	578.50
Burr,Jeremy	Senior	9-May-19	T3 - Long-Term Projections	Prepare summary of finding to be resolved in order to determine the FY20 budget from the 2019 Fiscal Plan	1.30	\$ 445.00	578.50
Burr,Jeremy	Senior	9-May-19	T3 - Long-Term Projections	Prepare summary of the FY20 PayGo expenses in the 2019 Fiscal Plan to be reconciled and incorporated in the FY20 budget	1.20	\$ 445.00	534.00
Chawla,Sonia	Senior	9-May-19	T3 - Plan of Adjustment	Address questions from team on how to update accounts in Relativity based off support obtained from testing procedures or for the addition of new accounts.	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	9-May-19	T3 - Plan of Adjustment	Analyze 6/30 FI data for testing.	1.40	\$ 445.00	623.00
Chawla,Sonia	Senior	9-May-19	T3 - Plan of Adjustment	Analyze bank statement support from various financial institutions to determine appropriate method of calculating balances for testing procedures	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	9-May-19	T3 - Plan of Adjustment	Follow up with FIs with web access requests by sending formal request letters on behalf of FOMB requesting information pertaining to restrictions	1.90	\$ 445.00	845.50
Chawla,Sonia	Senior	9-May-19	T3 - Plan of Adjustment	Follow up with FIs with web access requests by sending formal request letters on behalf of FOMB requesting information pertaining to signatories	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	9-May-19	T3 - Plan of Adjustment	Analyze Northern Trust asset portfolios to support team on understanding classifications to test cash and cash equivalents with Relativity	1.70	\$ 445.00	756.50
Chawla,Sonia	Senior	9-May-19	T3 - Plan of Adjustment	Update account inventory for new accounts with online access to prepare an update summary tracker to share with FOMB personnel	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	9-May-19	T3 - Plan of Adjustment	Update account inventory on 5/9/2019 for new accounts with potential online access to prepare an update summary tracker to share with FOMB personnel for weekly metrics (on 5/9/2019).	2.30	\$ 445.00	1,023.50
Chepenik,Adam Brandon	Partner/Principal	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	7.00	\$ 435.00	3,045.00
Chepenik,Adam Brandon	Partner/Principal	9-May-19	T3 - Long-Term Projections	Participate in post-meeting discussion with FOMB board members and staff on evaluation of fiscal plan and next steps	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	9-May-19	T3 - Long-Term Projections	Participate in pre-meeting edits to slides before FOMB public board meeting to certify fiscal plan	1.70	\$ 870.00	1,479.00

Exhibit D
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Chepenik,Adam Brandon	Partner/Principal	9-May-19	T3 - Long-Term Projections	Participate in public FOMB board meeting to certify new long-term fiscal plan	2.00	\$ 870.00	1,740.00
Chepenik,Adam Brandon	Partner/Principal	9-May-19	T3 - Plan of Adjustment	Review latest draft of cash management system analysis for disclosure statement in order to provide comments	1.30	\$ 870.00	1,131.00
Day,Timothy Sean	Manager	9-May-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Day,Timothy Sean	Manager	9-May-19	T3 - Long-Term Projections	Review PREPA coding for fix to assumed termination rates applicable to a subset of the active population as part of active liability match	0.80	\$ 519.00	415.20
Day,Timothy Sean	Manager	9-May-19	T3 - Long-Term Projections	Review PREPA coding for fix of eligibility requirements impacting availability of death benefits associated to active liability match	1.40	\$ 519.00	726.60
Day,Timothy Sean	Manager	9-May-19	T3 - Long-Term Projections	Review coordinated benefit sample lives in connection with active PREPA liability match	1.40	\$ 519.00	726.60
Dougherty,Ryan Curran	Senior	9-May-19	T3 - Long-Term Projections	Participate in working meeting with J. Burr (EY) S. Panagiotakis (EY) and R. Dougherty (EY) to reconcile the pension expenses in the fiscal plan and the budget.	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	9-May-19	T3 - Long-Term Projections	Participate in working meeting with S. Panagiotakis (EY) and R. Dougherty (EY) to reconcile the budget to the bridge of the fiscal plan to the budget.	2.40	\$ 445.00	1,068.00
Dougherty,Ryan Curran	Senior	9-May-19	T3 - Long-Term Projections	Participate in working session with R Dougherty (EY) and J Burr (EY) to develop an FY20 budget using both top-down and bottom-up mapping approaches from the 2019 Fiscal Plan	1.60	\$ 445.00	712.00
Dougherty,Ryan Curran	Senior	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY.	4.00	\$ 222.50	890.00
Dougherty,Ryan Curran	Senior	9-May-19	T3 - Long-Term Projections	Update analysis of PayGo estimates by agency per the Fiscal Plan with social security amounts applied via measures	1.20	\$ 445.00	534.00
Garcia,Francisco R.	Senior Manager	9-May-19	T3 - Plan of Adjustment	Coordinate with AAFAF contacts to obtain online access to accounts at First Bank.	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	9-May-19	T3 - Plan of Adjustment	Participate in meeting with P. Garcia (EY), J. Sacks (EY), and J. Levy (Deloitte) to discuss TSA/Hacienda account mapping and restrictions.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	9-May-19	T3 - Plan of Adjustment	Coordinate with AAFAF contacts to obtain online access to accounts at Oriental Bank.	0.30	\$ 720.00	216.00
Garcia,Francisco R.	Senior Manager	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 balances per IFAT report to identify account identification anomalies in order to select key accounts for targeted analysis.	1.30	\$ 720.00	936.00
Garcia,Francisco R.	Senior Manager	9-May-19	T3 - Plan of Adjustment	Review March 2019 federal funds report provided by OCIF for potential additional bank accounts.	1.60	\$ 720.00	1,152.00
Garcia,Francisco R.	Senior Manager	9-May-19	T3 - Plan of Adjustment	Review of analysis to identify trust accounts for COFIM at Banco Popular	1.10	\$ 720.00	792.00
Good JR,Clark E	Manager	9-May-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	9-May-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 519.00	1,089.90
Green,Nancy B	Senior Manager	9-May-19	T3 - Long-Term Projections	Analyze actuarial assumptions/valuation parameters including testing of Merit and Accrued Retirement benefits for liability replication team	0.80	\$ 720.00	576.00
Green,Nancy B	Senior Manager	9-May-19	T3 - Long-Term Projections	Perform sample life testing for cost of living adjustments (2 sample lives	0.40	\$ 720.00	288.00
Green,Nancy B	Senior Manager	9-May-19	T3 - Long-Term Projections	Perform sample life testing for retirement decrement supplementary and coordinated Accrued (Age Retirement) benefit (3 sample lives)	1.80	\$ 720.00	1,296.00
Green,Nancy B	Senior Manager	9-May-19	T3 - Long-Term Projections	Perform sample life testing for retirement decrement supplementary and coordinated Merit benefits (3 sample lives)	2.10	\$ 720.00	1,512.00
Green,Nancy B	Senior Manager	9-May-19	T3 - Long-Term Projections	Review Proval benefit definition formula components for full vs prorated death benefits including refund of employee contributions	0.90	\$ 720.00	648.00
Green,Nancy B	Senior Manager	9-May-19	T3 - Long-Term Projections	Review Proval Retirement decrement benefit definitions for Merit and Age Retirement benefits for Retirement decrement	1.40	\$ 720.00	1,008.00
Levy,Sheva R	Partner/Principal	9-May-19	T3 - Long-Term Projections	Confirm that necessary pension edits were incorporated in final FP draft	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	9-May-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 721.00	1,153.60
Lieberman,Charles	Staff	9-May-19	T3 - Long-Term Projections	Correspondences related to meeting with Hacienda to discuss the tax expenditure report	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	9-May-19	T3 - Plan of Adjustment	Review 2016 CAFR for related items for licensing fee for cash management memo	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	7.10	\$ 122.50	869.75
Linskey,Michael	Manager	9-May-19	T3 - Long-Term Projections	Prepare comparison slide for FOMB versus Government approach to minimum working capital	0.40	\$ 595.00	238.00

Exhibit D
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Linskey, Michael	Manager	9-May-19	T3 - Long-Term Projections	Prepare comparison slide for FOMB versus Government approach to potential COR3 revolver	0.80	\$ 595.00	476.00
Linskey, Michael	Manager	9-May-19	T3 - Long-Term Projections	Review of Conway Mackenzie draft bank account revolver presentation	0.80	\$ 595.00	476.00
Linskey, Michael	Manager	9-May-19	T3 - Long-Term Projections	Review of Conway Mackenzie Draft CRF Liquidity Facility Analysis	1.40	\$ 595.00	833.00
Linskey, Michael	Manager	9-May-19	T3 - Long-Term Projections	Review of COR3 Whitepaper on capital revolver fund	1.70	\$ 595.00	1,011.50
Linskey, Michael	Manager	9-May-19	T3 - Long-Term Projections	Revise disaster spending presentation based on feedback received from working group	1.40	\$ 595.00	833.00
Linskey, Michael	Manager	9-May-19	T3 - Long-Term Projections	Update disaster spending presentation to include analysis and recommendations from COR3 whitepaper	2.10	\$ 595.00	1,249.50
Maciejewski, Brigid Jean	Manager	9-May-19	T3 - Plan of Adjustment	Review NASBO report on General Fund Collection Growth by Revenue Type for minimum cash balance presentation	1.60	\$ 595.00	952.00
Maciejewski, Brigid Jean	Manager	9-May-19	T3 - Plan of Adjustment	Review updated disclosure statement regarding cash management in order to provide comments to team	1.40	\$ 595.00	833.00
Maciejewski, Brigid Jean	Manager	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Detroit, MI	10.00	\$ 297.50	2,975.00
Moran-Eserski, Javier	Senior	9-May-19	T3 - Plan of Adjustment	Prepare flow chart of Charges of Services (TSA) to include in the disclosure statement	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	9-May-19	T3 - Plan of Adjustment	Prepare flow chart of Federal Grants and Subsidies to include in the disclosure statement	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	9-May-19	T3 - Plan of Adjustment	Prepare flow chart of License Fees Revenue to include in the disclosure statement	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	9-May-19	T3 - Plan of Adjustment	Prepare flow chart of Revenue from Global Tobacco Settlement to include in the disclosure statement	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	9-May-19	T3 - Plan of Adjustment	Prepare flow chart of Rum Tax Revenue to include in the disclosure statement	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	9-May-19	T3 - Plan of Adjustment	Review latest cash management disclosure statement to identify how revenues and expenses flow through the TSA	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Miami, FL to New York City, NY	2.30	\$ 222.50	511.75
Moran-Eserski, Javier	Senior	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Miami, FL	2.10	\$ 222.50	467.25
Neziroski, David	Staff	9-May-19	T3 - Fee Applications / Retention	Continue to prepare exhibit D for February fee application	3.80	\$ 245.00	931.00
Panagiotakis, Sofia	Senior Manager	9-May-19	T3 - Long-Term Projections	Participate in Public Board Meeting led by N. Jaresko (FOMB) to certify the revised FP	1.90	\$ 720.00	1,368.00
Panagiotakis, Sofia	Senior Manager	9-May-19	T3 - Long-Term Projections	Participate in working meeting with J. Burr (EY) S. Panagiotakis (EY) and R. Dougherty (EY) to reconcile the pension expenses in the fiscal plan and the budget.	0.60	\$ 720.00	432.00
Panagiotakis, Sofia	Senior Manager	9-May-19	T3 - Long-Term Projections	Participate in working meeting with S. Panagiotakis (EY) and R. Dougherty (EY) to reconcile the budget to the bridge of the fiscal plan to the budget.	2.40	\$ 720.00	1,728.00
Panagiotakis, Sofia	Senior Manager	9-May-19	T3 - Long-Term Projections	Prepare summary analysis of all proposed deviations of the budget from the fiscal plan for meeting with FOMB and McKinsey	0.80	\$ 720.00	576.00
Panagiotakis, Sofia	Senior Manager	9-May-19	T3 - Long-Term Projections	Revise the bridge of the budget to the fiscal plan based on team comments for certain IFCU Paygo.	0.60	\$ 720.00	432.00
Pannell, William Winder Thomas	Partner/Principal	9-May-19	T3 - Plan of Adjustment	Review work related to December and March bank account balances and related restrictions.	0.90	\$ 870.00	783.00
Pannell, William Winder Thomas	Partner/Principal	9-May-19	T3 - Plan of Adjustment	Review documentation supporting our work relative to bank account balances as of 12/31/18 and 3/31/21	2.70	\$ 870.00	2,349.00
Riggins, Kyle	Senior	9-May-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 405.00	1,093.50
Sacks, Justin	Manager	9-May-19	T3 - Plan of Adjustment	Participate in meeting with P. Garcia (EY), J. Sacks (EY), and J. Levy (Deloitte) to discuss TSA/Hacienda account mapping and restrictions.	0.60	\$ 595.00	357.00
Santambrogio, Juan	Executive Director	9-May-19	T3 - Long-Term Projections	Review latest draft version of fiscal plan	3.40	\$ 810.00	2,754.00
Santambrogio, Juan	Executive Director	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	3.50	\$ 405.00	1,417.50
Stricklin, Todd	Senior	9-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 405.00	121.50
Stricklin, Todd	Senior	9-May-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 405.00	526.50
Tague, Robert	Senior Manager	9-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	9-May-19	T3 - Long-Term Projections	Review consolidated report on minimum cash and disaster revolver revised for summary page on CW approach to minimum cash calculation	0.80	\$ 720.00	576.00
Tague, Robert	Senior Manager	9-May-19	T3 - Long-Term Projections	Review draft minimum cash and disaster revolver presentation to provide comments	1.40	\$ 720.00	1,008.00

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Tague,Robert	Senior Manager	9-May-19	T3 - Long-Term Projections	Review draft presentation on disaster aid revolver to provide comments	1.30	\$ 720.00	936.00
Tague,Robert	Senior Manager	9-May-19	T3 - Plan of Adjustment	Review edits incorporated into latest draft of cash management disclosure statement.	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	9-May-19	T3 - Long-Term Projections	Review May 9 draft of fiscal plan to confirm all edits were incorporated	1.60	\$ 720.00	1,152.00
Tague,Robert	Senior Manager	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL.	6.00	\$ 360.00	2,160.00
Tajuddin,Salman Naveed	Senior Manager	9-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: description of sales and use taxes and COFINA waterfall	1.60	\$ 720.00	1,152.00
Tajuddin,Salman Naveed	Senior Manager	9-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: description of tobacco excise tax	1.80	\$ 720.00	1,296.00
Tajuddin,Salman Naveed	Senior Manager	9-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: description of motor vehicle license fees and other license fee revenue	1.80	\$ 720.00	1,296.00
Tajuddin,Salman Naveed	Senior Manager	9-May-19	T3 - Plan of Adjustment	Continue editing cash disclosure write-up for inclusion in disclosure statement: description of casino revenue	2.20	\$ 720.00	1,584.00
Tajuddin,Salman Naveed	Senior Manager	9-May-19	T3 - Plan of Adjustment	Edit cash disclosure write-up for inclusion in disclosure statement	1.40	\$ 720.00	1,008.00
Tajuddin,Salman Naveed	Senior Manager	9-May-19	T3 - Long-Term Projections	Review final fiscal plan to assess key financial issues facing FOMB and Commonwealth	1.80	\$ 720.00	1,296.00
Tajuddin,Salman Naveed	Senior Manager	9-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	2.20	\$ 360.00	792.00
Trang,Quan H	Manager	9-May-19	T3 - Plan of Adjustment	Analyze missing account information	1.60	\$ 595.00	952.00
Trang,Quan H	Manager	9-May-19	T3 - Plan of Adjustment	Analyze new metadata request by the investigation team, to include and populate said data on Relativity	2.10	\$ 595.00	1,249.50
Trang,Quan H	Manager	9-May-19	T3 - Plan of Adjustment	Remediate missing Accounts' information due to a typo in the Account loading request file	1.10	\$ 595.00	654.50
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Electric Power Authority for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Electronic Lottery for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Department of Finance for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder General Court of Justice for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Department of Recreation and Sports for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Ports Authority for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Traditional Lottery for ending balances.	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Santander for account holder University of Puerto Rico for ending balances.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for BNY Mellon for account holder University of Puerto Rico for ending balances.	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Administration of Families and Children for ending balances.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder Vocational Rehabilitation Administration for ending balances.	0.90	\$ 245.00	220.50
Zorrilla,Nelly E	Senior	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Invesco bank for account holder including Automobile Accident Compensation Administration for cash and investments balance	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Northern Trust for account holder including Automobile Accident Compensation Administration for cash and investments balance	2.70	\$ 445.00	1,201.50
Zorrilla,Nelly E	Senior	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Northern Trust for account holder including Department of Labor and Human Resources for cash and investments balance	2.80	\$ 445.00	1,246.00
Zorrilla,Nelly E	Senior	9-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Northern Trust for account holder including PREPA for cash and investments balance	2.70	\$ 445.00	1,201.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Comision de Desarrollo Cooperativo de Puerto Rico (CDCOOP) for roll forward procedures.	0.30	\$ 445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Comision de Desarrollo Cooperativo de Puerto Rico (CDCOOP) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administracion de Desarrollo Socioeconomico de la Familia (ADSEF) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad para el Financiamiento de la Infraestructura de Puerto Rico (AFI) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad para el Financiamiento de la Infraestructura de Puerto Rico (AFI) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion de Asuntos Federales de Puerto Rico (PRFAA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administracion de Asuntos Federales de Puerto Rico (PRFAA) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Sistema de Retiro para Maestros (SRM) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Sistema de Retiro para Maestros (SRM) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Oficina para el Desarrollo Socioeconomico y Comunitario de Puerto Rico (ODSEC) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Oficina para el Desarrollo Socioeconomico y Comunitario de Puerto Rico (ODSEC) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Junta Reglamentadora de Telecomunicaciones de Puerto Rico (JRTPR) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Junta Reglamentadora de Telecomunicaciones de Puerto Rico (JRTPR) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad de Asesoría Financiera y Agencia Fiscal (AAFAF) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	10-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad de Asesoría Financiera y Agencia Fiscal (AAFAF) for roll forward procedures.	0.40	\$ 445.00	178.00
Bugden,Nicholas R	Manager	10-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss disaster aid revolver	0.30	\$ 595.00	178.50
Burr,Jeremy	Senior	10-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (McKinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss the proposed changes to the budget from the FP	1.00	\$ 445.00	445.00
Burr,Jeremy	Senior	10-May-19	T3 - Long-Term Projections	Review the final AAFAF budget proposal for discussions with McKinsey on their FY20 budget in the FP	0.70	\$ 445.00	311.50
Carpenter,Christina Maria	Staff	10-May-19	T3 - Long-Term Projections	Analyze Legislative Assembly baseline budget and rightsizing proposed by McKinsey	1.40	\$ 245.00	343.00
Chawla,Sonia	Senior	10-May-19	T3 - Plan of Adjustment	Analyze account balance testing in Relativity.	1.40	\$ 445.00	623.00
Chawla,Sonia	Senior	10-May-19	T3 - Plan of Adjustment	Address questions regarding requests with Point of Contact from Santander for account balances for rollforward procedures.	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	10-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 222.50	1,490.75
Chawla,Sonia	Senior	10-May-19	T3 - Plan of Adjustment	Determine procedures to find restriction support in 6/30 Relativity Workspace based off support provided by D&P to leverage for roll forward procedures.	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	10-May-19	T3 - Plan of Adjustment	Continue to follow up with FIs with web access requests by sending formal request letters on behalf of FOMB requesting information pertaining to restrictions.	1.30	\$ 445.00	578.50
Chepenik,Adam Brandon	Partner/Principal	10-May-19	T3 - Long-Term Projections	Discuss disaster aid assumptions with B Nichols (EY) and A Chepenik (EY) as part of revolver evaluation	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	10-May-19	T3 - Long-Term Projections	Finalize edits to updated Opportunity Zones letter for G Ojeda (FOMB) review and consideration	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	10-May-19	T3 - Long-Term Projections	Finalize updates to disaster slides for N Jaresko (FOMB) review and consideration	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	10-May-19	T3 - Long-Term Projections	Participate in call with C Sobrino (AAFAF), N. Bugden (EY) and A Chepenik (EY) to discuss disaster aid revolver	0.30	\$ 870.00	261.00

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Chepenik,Adam Brandon	Partner/Principal	10-May-19	T3 - Long-Term Projections	Participate in conference call with G. Eaton (EY), A. Chepenik (EY), S. Tajuddin (EY), J. Santambrogio (EY) and M. Linskey (EY) to discuss potential COR3 revolver, current state of Puerto Rico disaster funding, and discuss recommendations to be made to FOMB	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	10-May-19	T3 - Long-Term Projections	Review COR3 revolver model	0.80	\$ 870.00	696.00
Day,Timothy Sean	Manager	10-May-19	T3 - Long-Term Projections	Analyze PREPA coding to value plan freeze for active participants with the cessation of benefit accruals / employee contributions to assess impact of change	1.90	\$ 519.00	986.10
Day,Timothy Sean	Manager	10-May-19	T3 - Long-Term Projections	Analyze PREPA coding to value plan freeze for inactive participants cessation of COLAs to assess impact of change	1.70	\$ 519.00	882.30
Day,Timothy Sean	Manager	10-May-19	T3 - Long-Term Projections	Prepare summary of PREPA coding fixes used to match to Aon key actuarial results	1.30	\$ 519.00	674.70
Dougherty,Ryan Curran	Senior	10-May-19	T3 - Long-Term Projections	Analyze areas of adjustment to agencies budgets post Fiscal Plan translation.	1.80	\$ 445.00	801.00
Dougherty,Ryan Curran	Senior	10-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss the proposed changes to the budget from the FP	1.00	\$ 445.00	445.00
Dougherty,Ryan Curran	Senior	10-May-19	T3 - Long-Term Projections	Participate in call with R. Dougherty and S. Panagiotakis (EY) to reconcile the revised budget targets to the budget bridge from the the Fiscal Plan	1.00	\$ 445.00	445.00
Eaton,Gregory William	Senior Manager	10-May-19	T3 - Long-Term Projections	Participate in conference call with G. Eaton (EY), A. Chepenik (EY), S. Tajuddin (EY), J. Santambrogio (EY) and M. Linskey (EY) to discuss potential COR3 revolver, current state of Puerto Rico disaster funding, and discuss recommendations to be made to FOMB	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	10-May-19	T3 - Plan of Adjustment	Participate in call with M Zerjal (Proskauer) with P Garcia, T Pannel, and S Tajuddin (EY) to discuss status update on cash investigation, cash management disclosures, and working capital.	0.50	\$ 720.00	360.00
Garcia,Francisco R.	Senior Manager	10-May-19	T3 - Plan of Adjustment	Prepare work plan for testing of restrictions.	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	10-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY.	4.60	\$ 360.00	1,656.00
Good JR,Clark E	Manager	10-May-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 519.00	1,453.20
Good JR,Clark E	Manager	10-May-19	T3 - Long-Term Projections	Analyze components of muni cash flows for S Levy (EY)	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	10-May-19	T3 - Long-Term Projections	Calculate the liability cash flows for muni employees in the FI	1.90	\$ 519.00	986.10
Good JR,Clark E	Manager	10-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	10-May-19	T3 - Long-Term Projections	Validate the splits of the muni paygo cash flows	1.40	\$ 519.00	726.60
Levy,Sheva R	Partner/Principal	10-May-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	10-May-19	T3 - Creditor Mediation Support	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	10-May-19	T3 - Long-Term Projections	Review isolation of muni paygo costs in multiple years for FOME	0.60	\$ 721.00	432.60
Lieberman,Charles	Staff	10-May-19	T3 - Long-Term Projections	Review HB 1263 for analysis for FOMB	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	10-May-19	T3 - Long-Term Projections	Research on HB 1263 for analysis for FOMB	0.40	\$ 245.00	98.00
Linskey,Michael	Manager	10-May-19	T3 - Long-Term Projections	Prepare talking points for discussion with FOMB on potential COR3 revolver	1.60	\$ 595.00	952.00
Linskey,Michael	Manager	10-May-19	T3 - Long-Term Projections	Participate in conference call with G. Eaton (EY), A. Chepenik (EY), S. Tajuddin (EY), J. Santambrogio (EY) and M. Linskey (EY) to discuss potential COR3 revolver, current state of Puerto Rico disaster funding, and discuss recommendations to be made to FOMB	0.80	\$ 595.00	476.00
Malhotra,Gaurav	Partner/Principal	10-May-19	T3 - Expert Testimony	REDACTED	1.40	\$ 870.00	1,218.00
Moran-Eserski,Javier	Senior	10-May-19	T3 - Plan of Adjustment	Bridge FY13 cash flows to adjust for one-time non-recurring revenues or expenses	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	10-May-19	T3 - Plan of Adjustment	Bridge FY14 cash flows to adjust for one-time non-recurring revenues or expenses	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	10-May-19	T3 - Plan of Adjustment	Bridge FY15 cash flows to adjust for one-time non-recurring revenues or expenses	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	10-May-19	T3 - Plan of Adjustment	Bridge FY16 cash flows to adjust for one-time non-recurring revenues or expenses	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	10-May-19	T3 - Plan of Adjustment	Compare FY19 actual TSA expenses to budgeted expenses to understand the variances	0.80	\$ 445.00	356.00
Moran-Eserski,Javier	Senior	10-May-19	T3 - Plan of Adjustment	Analyse actual expense information for the TSA on FY19	1.80	\$ 445.00	801.00

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Mullins, Daniel R	Executive Director	10-May-19	T3 - Long-Term Projections	Draft documents to lead discussion for May 16 meeting in San Juan on Tax Expenditure Reporting	0.90	\$ 810.00	729.00
Neziroski, David	Staff	10-May-19	T3 - Fee Applications / Retention	Make changes to the February monthly applicator	3.30	\$ 245.00	808.50
Panagiotakis, Sofia	Senior Manager	10-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB) to discuss the impact the long term impact on the fiscal plan based on the changes to the budget that were proposed.	0.70	\$ 720.00	504.00
Panagiotakis, Sofia	Senior Manager	10-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), J. Davis (Mckinsey), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the long term impact of the budget changes on the FP.	0.60	\$ 720.00	432.00
Panagiotakis, Sofia	Senior Manager	10-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss the proposed changes to the budget from the FP	1.00	\$ 720.00	720.00
Panagiotakis, Sofia	Senior Manager	10-May-19	T3 - Long-Term Projections	Participate in call with R. Dougherty and S. Panagiotakis (EY) to reconcile the revised budget targets to the budget bridge from the the Fiscal Plan	1.00	\$ 720.00	720.00
Panagiotakis, Sofia	Senior Manager	10-May-19	T3 - Long-Term Projections	Prepare followup document for call with Mckinsey for proposed changes to the GF	0.60	\$ 720.00	432.00
Pannell, William Winder Thomas	Partner/Principal	10-May-19	T3 - Plan of Adjustment	Participate in call with M Zerjal (Proskauer) with P Garcia, T Pannel, and S Tajuddin (EY) to discuss status update on cash investigation, cash management disclosures, and working capital.	0.50	\$ 870.00	435.00
Pannell, William Winder Thomas	Partner/Principal	10-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.10	\$ 435.00	2,653.50
Pannell, William Winder Thomas	Partner/Principal	10-May-19	T3 - Plan of Adjustment	Analyze supporting information relative to cash balances and EY's ongoing testing and documentation of these balances	1.90	\$ 870.00	1,653.00
Pannell, William Winder Thomas	Partner/Principal	10-May-19	T3 - Plan of Adjustment	Review approach for leveraging the work of the Advisors to Hacienda relative to bank account balances and related restrictions.	1.10	\$ 870.00	957.00
Purdum, Emily Rose	Staff	10-May-19	T3 - Plan of Adjustment	Review documentary evidence in Relativity D&P workspace	2.80	\$ 245.00	686.00
Santambrogio, Juan	Executive Director	10-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), A. Frassica (Mckinsey), J. Davis (Mckinsey), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the long term impact of the budget changes on the FP.	0.60	\$ 810.00	486.00
Santambrogio, Juan	Executive Director	10-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), S. O'Rourke (Mckinsey), J. Santambrogio (EY), S. Panagiotakis (EY), J. Burr (EY) and R. Dougherty (EY) to discuss the proposed changes to the budget from the FP	1.00	\$ 810.00	810.00
Santambrogio, Juan	Executive Director	10-May-19	T3 - Long-Term Projections	Participate in conference call with G. Eaton (EY), A. Chepenik (EY), S. Tajuddin (EY), J. Santambrogio (EY) and M. Linskey (EY) to discuss potential COR3 revolver, current state of Puerto Rico disaster funding, and discuss recommendations to be made to FOMB	0.80	\$ 810.00	648.00
Santambrogio, Juan	Executive Director	10-May-19	T3 - Long-Term Projections	Review differences between fiscal plan and budget for the General Fund	1.70	\$ 810.00	1,377.00
Tague, Robert	Senior Manager	10-May-19	T3 - Plan of Adjustment	Review CRF liquidity sensitivity analysis dated March 31, 2019	0.70	\$ 720.00	504.00
Tague, Robert	Senior Manager	10-May-19	T3 - Long-Term Projections	Review ERS budget 2018-2019.	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	10-May-19	T3 - Long-Term Projections	Review final presentation sent to FOMB regarding min cash balance and disaster revolver needs from May 10.	1.20	\$ 720.00	864.00
Tajuddin, Salman Naveed	Senior Manager	10-May-19	T3 - Plan of Adjustment	Participate in call with M Zerjal (Proskauer) with P Garcia, T Pannel, and S Tajuddin (EY) to discuss status update on cash investigation, cash management disclosures, and working capital.	0.50	\$ 720.00	360.00
Tajuddin, Salman Naveed	Senior Manager	10-May-19	T3 - Long-Term Projections	Participate in conference call with G. Eaton (EY), A. Chepenik (EY), S. Tajuddin (EY), J. Santambrogio (EY) and M. Linskey (EY) to discuss potential COR3 revolver, current state of Puerto Rico disaster funding, and discuss recommendations to be made to FOMB	0.80	\$ 720.00	576.00
Tajuddin, Salman Naveed	Senior Manager	10-May-19	T3 - Plan of Adjustment	Prepare talking points for discussion with N Jaresko (FOMB) re: working capital needs for Commonwealth.	0.30	\$ 720.00	216.00
Tajuddin, Salman Naveed	Senior Manager	10-May-19	T3 - Plan of Adjustment	Review fiscal plan to obtain understanding of cash management.	1.20	\$ 720.00	864.00
Trang, Quan H	Manager	10-May-19	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to make sure all Relativity functions and components working properly	1.60	\$ 595.00	952.00
Villavicencio, Nancy	Staff	10-May-19	T3 - Plan of Adjustment	Draft email to send to account holders for full consent letters	0.80	\$ 245.00	196.00
Villavicencio, Nancy	Staff	10-May-19	T3 - Plan of Adjustment	Draft email to send to account holders for restrictions only letter	0.60	\$ 245.00	147.00

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Villavicencio,Nancy	Staff	10-May-19	T3 - Plan of Adjustment	Participate in follow up call with Banco Bankia regarding questions related to signatories and restrictions.	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	10-May-19	T3 - Plan of Adjustment	Participate in follow up call with UMB regarding questions related to signatories and restrictions.	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	10-May-19	T3 - Plan of Adjustment	Participate in follow up call with UBS regarding questions related to signatories and restrictions.	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	10-May-19	T3 - Plan of Adjustment	Draft excel attachment for account holder Administration for the Development of Agricultural Enterprises	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	10-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.30	\$ 122.50	771.75
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review of 6/30/2018 statements for Oriental Bank for account holders including Electric Power Authority	1.40	\$ 445.00	623.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Authority for the Financing of Industrial for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Authority for the Financing of Industrial for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Tourist for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Tourist for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Educational for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Educational for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Medical and Environmental Control Facilities for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Medical and Environmental Control Facilities for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Authority for Bureau of the Police for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Authority for Bureau of the Police for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Authority for Fine Arts Center Corporation for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Authority for Fine Arts Center Corporation for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Highway and Transportation Authority for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Highway and Transportation Authority for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Institutional Trust of the National Guard of Puerto Rico for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Institutional Trust of the National Guard of Puerto Rico for investments balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Public Buildings Authority for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Public Buildings Authority for investments balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Puerto Rico Electric Power Authority Retirement System (PREPA Retirement System) for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Puerto Rico Electric Power Authority Retirement System (PREPA Retirement System) for investments balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Puerto Rico Sales Tax Financing Corporation (COFINA) for cash balance.	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	10-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Oriental Bank for Puerto Rico Sales Tax Financing Corporation (COFINA) for investments balance.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	10-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 222.50	1,490.75
Carpenter,Christina Maria	Staff	11-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	5.10	\$ 122.50	624.75
Tajuddin,Salman Naveed	Senior Manager	11-May-19	T3 - Plan of Adjustment	Respond to comments by M Zerjal (Proskauer) included in latest cash management disclosure draft.	0.40	\$ 720.00	288.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion de Vivienda Publica (AVP) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administracion de Vivienda Publica (AVP) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Compania de Fomento Industrial (PRIDCO) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Compania de Fomento Industrial (PRIDCO) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad para las Alianzas Publico Privadas (AAPP) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad para las Alianzas Publico Privadas (AAPP) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administraci3n de Compensaciones por Accidentes de Automoviles (ACAA) for roll forward procedures	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administraci3n de Compensaciones por Accidentes de Automoviles (ACAA) for roll forward procedures	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Autoridad Metropolitana de Autobuses for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Autoridad Metropolitana de Autobuses for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Oficina de Gerencia y Presupuesto (OGP) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Oficina de Gerencia y Presupuesto (OGP) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Oficina de Gerencia de Permisos (OGPe) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Oficina de Gerencia de Permisos (OGPe) for roll forward procedures.	0.20	\$ 445.00	89.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion de Terrenos for roll forward procedures.	0.60	\$ 445.00	267.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administracion de Terrenos for roll forward procedures.	0.60	\$ 445.00	267.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Loteria Tradicional for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Loteria Tradicional for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Corporacion para la Difusion Publica (WIPR) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Corporacion para la Difusion Publica (WIPR) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Departamento De Recursos Naturales Y Ambientales (DRNA) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Departamento De Recursos Naturales Y Ambientales (DRNA) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	12-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Administracion para el Sustento de Menores (ASUME) for roll forward procedures.	0.30	\$ 445.00	133.50
Garcia,Francisco R.	Senior Manager	12-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	4.70	\$ 360.00	1,692.00
Neziroski,David	Staff	12-May-19	T3 - Fee Applications / Retention	Finalize February application	3.70	\$ 245.00	906.50
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Call BNY Mellon regarding pending online access to outanding accounts	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Email US Bank regarding outstanding accounts without online access provided on 5/7/2019	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Email US Bank to follow up on closed accounts to understand date of close for purposes of testing 3/31/2019 balances	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Analyze new bank account information received from US Bank	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Prepare US Bank statements for testing within Relativity	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Analyze bank statement information for Santander Securities provided on webportal for 12/31/18	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Analyze bank statement information for Santander Securities provided on webportal for 3/31/19	0.30	\$ 245.00	73.50

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Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Analyze new bank statements received from Northern Trust for ACAA.	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Prepare bank statements received from Northern Trust for testing within Relativity.	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Analyze BNY Mellon 12/31/18 bank statements for newly obtained agencies, such as Ports Authority	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Analyze BNY Mellon 3/31/19 bank statements for newly obtained agencies, such as Ports Authority	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, PR	6.80	\$ 122.50	833.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Review accounts in inventory listing, confirmed to be duplicates by Citibanl	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Draft follow up email to Citibank for outstanding accounts that were not confirmed as duplicates and are pending	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Update inventory listing to reflect newly obtained accounts from AMA at Scotiabank	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Update inventory listing to reflect newly obtained accounts from Tourism Company at Scotiabank	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Update inventory listing to reflect signatory information received from Scotiabank	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Update inventory listing to reflect restriction information received from Scotiabank	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Update restrictions information received from Voya for UPR accounts	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	13-May-19	T3 - Plan of Adjustment	Update signatory information received from Voya for UPR accounts	0.10	\$ 245.00	24.50
Bean,Tyler John	Senior	13-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Administracion para el Sustento de Menores (ASUME) for roll forward procedures.	0.30	\$ 445.00	133.50
Bean,Tyler John	Senior	13-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Corporacion Centro Cardiovascular de Puerto Rico y el Caribe (CCCPRC) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	13-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Corporacion Centro Cardiovascular de Puerto Rico y el Caribe (CCCPRC) for roll forward procedures.	0.40	\$ 445.00	178.00
Bean,Tyler John	Senior	13-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Centro de Investigaciones Educacion y Servicios Medicos para la Diabetes for roll forward procedures.	0.70	\$ 445.00	311.50
Bean,Tyler John	Senior	13-May-19	T3 - Plan of Adjustment	Review of 3/31 bank statements of Centro de Investigaciones Educacion y Servicios Medicos para la Diabetes for roll forward procedures.	0.80	\$ 445.00	356.00
Bean,Tyler John	Senior	13-May-19	T3 - Plan of Adjustment	Review of 12/31 bank statements of Escuela de Artes Plasticas y Diseno for roll forward procedures.	0.60	\$ 445.00	267.00
Bugden,Nicholas R	Manager	13-May-19	T3 - Long-Term Projections	Prepare correspondence with legal team concerning proposed Senate Bill 1263 regarding free sales and use tax zones	0.30	\$ 595.00	178.50
Bugden,Nicholas R	Manager	13-May-19	T3 - Long-Term Projections	Review proposed legislation on free SUT zones	1.90	\$ 595.00	1,130.50
Burr,Jeremy	Senior	13-May-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss social security included in the fiscal plan paygo costs	0.30	\$ 445.00	133.50
Burr,Jeremy	Senior	13-May-19	T3 - Long-Term Projections	Prepare a summary of the current PayGo amounts in the fiscal plan with alignment with the FY20 budget	1.60	\$ 445.00	712.00
Burr,Jeremy	Senior	13-May-19	T3 - Long-Term Projections	Prepare an analysis on the final FY20 PayGo numbers and budgets for ERS and TRS	1.60	\$ 445.00	712.00
Carpenter,Christina Maria	Staff	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	5.10	\$ 122.50	624.75
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Call Santander Securities to obtain online access for accounts aside from PR National Guard, which are held at Santander Bank.	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Analyze restriction support sent from Voya for UPR accounts	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Call Voya to follow up on restriction classification for two UPR accounts.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Prepare plan to reach out to account holders for account balances for rollward procedures as of 3/31.	1.70	\$ 445.00	756.50
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Prepare plan to reach out to account holders for information pertaining to restrictions as of 3/31/2019.	0.80	\$ 445.00	356.00
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Prepare plan to reach out to account holders for information pertaining to signatories.	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Prepare update for management on plan for account holder requests.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Prepare update for management on project status.	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	13-May-19	T3 - Plan of Adjustment	Support team with preparing account holder requests by reviewing email template to be sent seeking account balance as of March 31, 2019.	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.70	\$ 222.50	1,490.75

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Chepenik,Adam Brandon	Partner/Principal	13-May-19	T3 - Plan of Adjustment	Attend conference call with N Jaresko, S Reichard, G Maldonado (FOMB) and M Linskey, S Tajuddin, A Chepenik, J Santambrogio, G Eaton (EY) to discuss minimum operating and disaster funding revolver topics	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	13-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY), A Chepenik (EY), C Good (EY), C Nichols (EY), P Hamburger (Proskauer), K Rifkind (FOMB) and other individuals to discuss legal considerations regarding implementing Social Security for pension participants	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, Dc to San Juan, PR	4.00	\$ 435.00	1,740.00
Eaton,Gregory William	Senior Manager	13-May-19	T3 - Plan of Adjustment	Attend conference call with N Jaresko, S Reichard, G Maldonado (FOMB) and M Linskey, S Tajuddin, A Chepenik, J Santambrogio, G Eaton (EY) to discuss minimum operating and disaster funding revolver topics	1.10	\$ 720.00	792.00
Eaton,Gregory William	Senior Manager	13-May-19	T3 - Long-Term Projections	Formulate key issues and analysis of disaster funding revolver concerns including preparation of presentation	1.50	\$ 720.00	1,080.00
Garcia,Francisco R.	Senior Manager	13-May-19	T3 - Plan of Adjustment	Provide summary of restrictions memo to K. Williamson (FOMB).	0.20	\$ 720.00	144.00
Garcia,Francisco R.	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review bank accounts for Administración de Vivienda Publica at First Bank to identify active accounts with balances	0.10	\$ 720.00	72.00
Garcia,Francisco R.	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review bank accounts for Administración de Vivienda Publica at Banco Popular to identify active accounts with balances	0.20	\$ 720.00	144.00
Garcia,Francisco R.	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review internal analysis of the 6/30/2018 IFAT Report to identify new bank accounts with discrepancies.	2.40	\$ 720.00	1,728.00
Garcia,Francisco R.	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review the Hacienda-provided reconciliation of bank accounts to the 6/30/2018 IFAT Report to identify new bank accounts and bank account discrepancies.	3.70	\$ 720.00	2,664.00
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Analyze agency by agency breakout of municipality costs	1.20	\$ 519.00	622.80
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Analyze sources of gain loss to prepare summary analysis over 4 years for municipalities	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Calculate impact of milliman load with admin costs for municipalities	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY), A Chepenik (EY), C Good (EY), C Nichols (EY), P Hamburger (Proskauer), K Rifkind (FOMB) and other individuals to discuss legal considerations regarding implementing Social Security for pension participants	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Identify proper allocation method for muni breakout	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	13-May-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Participate in call with S Levy (EY), C Good (EY) to discuss municipality calculations and assumptions	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	13-May-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Revise exhibits with disclaimers for municipality cost breakout based on feedback received	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Update TRS liability census summary for S Rodriguez	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	13-May-19	T3 - Long-Term Projections	Update calculation for municipalities to provide one additional year of data	0.30	\$ 519.00	155.70
Levy,Sheva R	Partner/Principal	13-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY), A Chepenik (EY), C Good (EY), C Nichols (EY), P Hamburger (Proskauer), K Rifkind (FOMB) and other individuals to discuss legal considerations regarding implementing Social Security for pension participants	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	13-May-19	T3 - Long-Term Projections	Review available information on additional scenarios reportedly run by Aon as part of PREPA projections	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	13-May-19	T3 - Long-Term Projections	Participate in call with S Levy (EY), C Good (EY) to discuss municipality calculations and assumptions	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	13-May-19	T3 - Long-Term Projections	Provide support to FOMB related to paygo costs for municipalities not in the fiscal plan in comparison with actual amounts	1.60	\$ 721.00	1,153.60
Levy,Sheva R	Partner/Principal	13-May-19	T3 - Long-Term Projections	Prepare responses to questions from FOMB regarding status of DC plan design	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	13-May-19	T3 - Long-Term Projections	Draft responses to questions regarding pension references in the fiscal plan	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	13-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Lieberman,Charles	Staff	13-May-19	T3 - Long-Term Projections	Prepare question list for N.Bugden (EY) regarding 2016 CAFR review	0.30	\$ 245.00	73.50

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Lieberman, Charles	Staff	13-May-19	T3 - Long-Term Projections	Prepare 5 Year chart of cash and investment for major and non-major component in preparation for 2016 CAFR review to assess long term projections	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	13-May-19	T3 - Long-Term Projections	Analyze Cash and investment for major component for 2012 for chart in preparation for 2016 CAFR to assess long term projections	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	13-May-19	T3 - Long-Term Projections	Analyze Cash and investment for major component for 2013 for chart in preparation for 2016 CAFR to assess long term projections	0.70	\$ 245.00	171.50
Lieberman, Charles	Staff	13-May-19	T3 - Long-Term Projections	Analyze Cash and investment for major component for 2014 for chart in preparation for 2016 CAFR to assess long term projections	0.90	\$ 245.00	220.50
Lieberman, Charles	Staff	13-May-19	T3 - Long-Term Projections	Analyze Cash and investment for non-major component for 2012 for chart in in preparation for 2016 CAFR to assess long term projections	1.30	\$ 245.00	318.50
Lieberman, Charles	Staff	13-May-19	T3 - Long-Term Projections	Analyze Cash and investment for non-major component for 2013 for chart in in preparation for 2016 CAFR to assess long term projections	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	13-May-19	T3 - Long-Term Projections	Analyze Cash and investment for non-major component for 2014 for chart in in preparation for 2016 CAFR to assess long term projections	1.30	\$ 245.00	318.50
Lieberman, Charles	Staff	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York City, NY to San Juan, PR	6.80	\$ 122.50	833.00
Linskey, Michael	Manager	13-May-19	T3 - Plan of Adjustment	Attend conference call with N Jaresko, S Reichard, G Maldonado (FOMB) and M Linskey, S Tajuddin, A Chepenik, J Santambrogio, G Eaton (EY) to discuss minimum operating and disaster funding revolver topics	1.10	\$ 595.00	654.50
Linskey, Michael	Manager	13-May-19	T3 - Plan of Adjustment	Review Conway liquidity model for use in analysis of maximum revenue and expense volatility	2.10	\$ 595.00	1,249.50
Linskey, Michael	Manager	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	7.70	\$ 297.50	2,290.75
Maciejewski, Brigid Jean	Manager	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	10.00	\$ 297.50	2,975.00
Maihotra, Gaurav	Partner/Principal	13-May-19	T3 - Plan of Adjustment	Review updated cash flows using the new fiscal plan numbers over 30/40 years including debt cap	1.20	\$ 870.00	1,044.00
Moran-Eserski, Javier	Senior	13-May-19	T3 - Plan of Adjustment	Compare inputs used for minimum cash analysis to the liquidity plan shared by Conway	1.60	\$ 445.00	712.00
Moran-Eserski, Javier	Senior	13-May-19	T3 - Plan of Adjustment	Review Conway's minimum cash analysis to understand their approach and proposed balance	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	13-May-19	T3 - Plan of Adjustment	Review the government's liquidity sensitivity analysis to compare the minimum cash requirement identified by the government to the amount identified in the internal analysis conducted by FOMB	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Philadelphia, PA	1.40	\$ 222.50	311.50
Moran-Eserski, Javier	Senior	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Philadelphia, PA to San Juan, PR	3.90	\$ 222.50	867.75
Moran-Eserski, Javier	Senior	13-May-19	T3 - Plan of Adjustment	Update "total balance recommendation" slide per feedback received by the client	1.20	\$ 445.00	534.00
Mullins, Daniel R	Executive Director	13-May-19	T3 - Long-Term Projections	Phone discussion to confirm interpretation with leading sales tax expert (John Mikesell) on application of Wayfair to PR	1.10	\$ 810.00	891.00
Nichols, Carly	Manager	13-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY), A Chepenik (EY), C Good (EY), C Nichols (EY), P Hamburger (Proskauer), K Rifkind (FOMB) and other individuals to discuss legal considerations regarding implementing Social Security for pension participants	1.10	\$ 519.00	570.90
Panagiotakis, Sofia	Senior Manager	13-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), A. Frassica (Mckinsey), S. O'Rourke (Mckinsey), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss pension in the FP and meetings with the government to discuss the revised fiscal plan and budget	0.90	\$ 720.00	648.00
Panagiotakis, Sofia	Senior Manager	13-May-19	T3 - Long-Term Projections	Participate in call with J. Burr (EY) and S. Panagiotakis (EY) to discuss social security included in the fiscal plan paygo costs	0.30	\$ 720.00	216.00
Panagiotakis, Sofia	Senior Manager	13-May-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the impact of law 106 on municipality paygo obligations	0.40	\$ 720.00	288.00
Panagiotakis, Sofia	Senior Manager	13-May-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB) and G. Ojeda (FOMB) to discuss the payment of municipality paygo expenses	0.30	\$ 720.00	216.00
Panagiotakis, Sofia	Senior Manager	13-May-19	T3 - Long-Term Projections	Review law 106 of 2017 to understand the payment implications for municipality paygo.	0.40	\$ 720.00	288.00
Purdom, Emily Rose	Staff	13-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Escuela de Artes Plasticas v Diseno	0.60	\$ 245.00	147.00

Exhibit D
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Purdom,Emily Rose	Staff	13-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad de Tierras de Puerto Rico	1.20	\$ 245.00	294.00
Purdom,Emily Rose	Staff	13-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Compania de Turismo	0.90	\$ 245.00	220.50
Purdom,Emily Rose	Staff	13-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad del Distrito del Centro de Convenciones de Puerto Rico (ADCCPR)	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	13-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Instituto de Cultura Puertorriquena (ICP)	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	13-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad de los Puertos	2.10	\$ 245.00	514.50
Purdom,Emily Rose	Staff	13-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Departamento del Trabajo v Recursos Humanos (DTRH)	0.70	\$ 245.00	171.50
Sacks,Justin	Manager	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.60	\$ 297.50	1,963.50
Santambrogio,Juan	Executive Director	13-May-19	T3 - Plan of Adjustment	Attend conference call with N Jaresko, S Reichard, G Maldonado (FOMB) and M Linskey, S Tajuddin, A Chepenik, J Santambrogio, G Eaton (EY) to discuss minimum operating and disaster funding revolver topics	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	13-May-19	T3 - Long-Term Projections	REDACTED	2.90	\$ 810.00	2,349.00
Santambrogio,Juan	Executive Director	13-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB), A. Frassica (Mckinsey), S. O'Rorke (Mckinsey), J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss pension in the FP and meetings with the government to discuss the revised fiscal plan and budget	0.90	\$ 810.00	729.00
Santambrogio,Juan	Executive Director	13-May-19	T3 - Long-Term Projections	Participate in call with J. Santambrogio (EY) and S. Panagiotakis (EY) to discuss the impact of law 106 on municipality paygo obligations	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	13-May-19	T3 - Long-Term Projections	Review draft letter regarding Senate bill 1258	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	13-May-19	T3 - Long-Term Projections	Review pension related language in fiscal plan	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	13-May-19	T3 - Plan of Adjustment	Review updated version of working capital analysis	1.20	\$ 810.00	972.00
Santambrogio,Juan	Executive Director	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, PR	3.50	\$ 405.00	1,417.50
Stricklin,Todd	Senior	13-May-19	T3 - Long-Term Projections	Calculate accrued benefits with projected social security benefits for all employees to test the ERS System 2000 participants in 2015 for FICA replacement plan minimum benefits on a defined benefit basis	1.90	\$ 405.00	769.50
Stricklin,Todd	Senior	13-May-19	T3 - Long-Term Projections	Analyze age/service chart for active PREPA participants to estimate number of employees impacted by the flat eu	1.90	\$ 405.00	769.50
Stricklin,Todd	Senior	13-May-19	T3 - Long-Term Projections	Prepare model to test the ERS System 2000 participants in 2015 for FICA replacement plan minimum benefits on a defined benefit basis	1.80	\$ 405.00	729.00
Stricklin,Todd	Senior	13-May-19	T3 - Long-Term Projections	Develop mortality assumptions for annuitization of the hybrid program contribution account to test the ERS System 2000 participants in 2015 for FICA replacement plan minimum benefits on a defined benefit basis	1.30	\$ 405.00	526.50
Stricklin,Todd	Senior	13-May-19	T3 - Long-Term Projections	Document major assumptions for the FICA replacement plan DB evaluation of ERS System 2000 participants in 2015 and disseminate results to team	0.70	\$ 405.00	283.50
Stricklin,Todd	Senior	13-May-19	T3 - Long-Term Projections	REDACTED	0.80	\$ 405.00	324.00
Tague,Robert	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review comments from Deloitte regarding latest draft of disclosure statement.	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review latest draft of cash management disclosure statement to provide comments and edits.	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	13-May-19	T3 - Long-Term Projections	Review PayGo municipalities summary for period FY20-FY24	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR.	5.00	\$ 360.00	1,800.00
Tajuddin,Salman Naveed	Senior Manager	13-May-19	T3 - Plan of Adjustment	Attend conference call with N Jaresko, S Reichard, G Maldonado (FOMB) and M Linskey, S Tajuddin, A Chepenik, J Santambrogio, G Eaton (EY) to discuss minimum operating and disaster funding revolver topics	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	13-May-19	T3 - Plan of Adjustment	Continue editing cash management write-up for inclusion in the disclosure statement.	0.90	\$ 720.00	648.00
Tajuddin,Salman Naveed	Senior Manager	13-May-19	T3 - Plan of Adjustment	Edit cash management write-up for inclusion in the disclosure statement	0.80	\$ 720.00	576.00
Tajuddin,Salman Naveed	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review 2019 fiscal plan to obtain greater understanding of cash flow issues affecting cash management.	0.60	\$ 720.00	432.00

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Tajuddin,Salman Naveed	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review comprehensive annual financial report for fiscal year ending 6/30/2016 to obtain greater understanding of commonwealth finances and cash flow issues.	2.40	\$ 720.00	1,728.00
Tajuddin,Salman Naveed	Senior Manager	13-May-19	T3 - Plan of Adjustment	Review email summary prepared by D Mullins of opportunity zone legislation.	0.80	\$ 720.00	576.00
Tajuddin,Salman Naveed	Senior Manager	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	1.50	\$ 360.00	540.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Follow up phone call with UBS regarding signatories and restrictions.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Follow up phone call with Banco Bankia for account holder statements.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency, Administration for the Development of Agricultural Enterprises, regarding bank account information	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency, Administration of Families and Children, regarding bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Administration of Mental Health and Anti-Addiction Services regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Agricultural Insurance Corporation regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Assignments under the Treasury Custody regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Authority for the Financing of Industrial regarding bank accounts.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Authority for the Financing of Infrastructure regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Automobile Accident Compensation Administration regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare excel attachment I for agency Board of Education regarding bank accounts.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Bureau of Emergency Systems 9-1-1 regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Cardiovascular Center and the Caribbean Corporation regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare excel attachment I for agency Child Support Administration regarding bank accounts.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Company for the Integral Development of the Cantera Peninsula regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Comprehensive Cancer Center regarding bank accounts.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Conservatory of Music Corporation regarding bank accounts.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Controller's Office regarding bank accounts	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Prepare attachment I for agency Convention Center District Authority regarding bank accounts.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Review of bankaccounts@promesa email for Banco Popular de Puerto Rico consent letters.	2.70	\$ 245.00	661.50
Villavicencio,Nancy	Staff	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR.	6.30	\$ 122.50	771.75
Villavicencio,Nancy	Staff	13-May-19	T3 - Plan of Adjustment	Update bank inventory tracker to reflect agencies that have been given previous financial institution consent	0.80	\$ 245.00	196.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Automobile Accident Compensation Administration for cash and investments balance	1.40	\$ 445.00	623.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holder including Department of Finance (General Tax)	1.20	\$ 445.00	534.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Administration for the Development of Agricultural Enterprises for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Administration for the Development of Agricultural Enterprises for investments balance	0.20	\$ 445.00	89.00

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Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Assignments under the Treasury Custody for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Assignments under the Treasury Custody for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Review 6/30/2018 statements for Banco Popular for account holders including Authority for the Financing of Infrastructure for cash and investments balance	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Department of Natural and Environmental Resources for cash balance	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Department of Natural and Environmental Resources for investments balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Economic Development Bank for Puerto Rico for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Economic Development Bank for Puerto Rico for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Electric Power Authority for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Electric Power Authority for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Fiscal Agency & Financial Advisory Authority (AAFAF) for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Fiscal Agency & Financial Advisory Authority (AAFAF) for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Government Retirement System Administration and the Judiciary for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	13-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Government Retirement System Administration and the Judiciary for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	13-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.70	\$ 222.50	1,490.75
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Call BNY Mellon Teacher's Retirement System point of contact for account clarification	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Call financial institutions to follow up on outstanding accounts	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Call financial institutions to follow up on pending online access	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Analyze HTA inventory listing of outstanding accounts at BNY Mellon 3/31/19 bank information	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Follow up with phone call to BNY Mellon for outstanding 3/31/19 bank information for HTA accounts	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Email Citibank regarding signatories and restrictions and follow up on outstanding accounts	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Email FirstBank regarding outstanding accounts held under Tribunal General de Justicia for 12/31/18	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Email FirstBank regarding outstanding accounts held under Tribunal General de Justicia for 3/31/19	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Email US Bank regarding outstanding non-PREPA accounts	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Email US Bank regarding outstanding PREPA accounts	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Gather newly provided BNY Mellon UPR bank statements on the online portal	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Identify all closed accounts in inventory listing verified by financial institution	1.10	\$ 245.00	269.50
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Analyze newly provided BNY Mellon UPR bank statements for Relativity testing	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 245.00	269.50

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Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Prepare hardcopy versions of Banco Popular PR bank statements received for Relativity upload	0.60	\$ 245.00	147.00
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Update account inventory listing to reflect recent account findings from Northern Trust	0.90	\$ 245.00	220.50
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Review BNY Mellon discrepancy in account holder name between bank statements versus inventory listing	0.90	\$ 245.00	220.50
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Update metrics to reflect status of online access for accounts at each bank for weekly metrics reporting to FOMB	0.90	\$ 245.00	220.50
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Review online accounts in inventory listing for Northern Trust	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Analyze supporting documentation regarding First Bank accounts held under the Senate	0.40	\$ 245.00	98.00
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Review online accounts in inventory listing for Banco Santander	0.40	\$ 245.00	98.00
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Correspondence with BNY Mellon regarding outstanding accounts held at COFINA	0.10	\$ 245.00	24.50
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Update inventory listing to reflect recent bank statement information received	0.40	\$ 245.00	98.00
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Update inventory listing with Scotia signatories for AMA	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Correspondence with BNY Mellon regarding outstanding accounts held at Ports Authority	0.10	\$ 245.00	24.50
Alba, Dominique M	Staff	14-May-19	T3 - Plan of Adjustment	Correspondence with BNY Mellon regarding outstanding accounts held at teacher's Retirement System	0.10	\$ 245.00	24.50
Berk, Adam S.	Partner/Principal	14-May-19	T3 - Long-Term Projections	Review Pay Go Updated Fiscal Plan Numbers	1.90	\$ 721.00	1,369.90
Bugden, Nicholas R	Manager	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eerski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 595.00	654.50
Bugden, Nicholas R	Manager	14-May-19	T3 - Long-Term Projections	Review proposed legislation on free SUT zones	2.30	\$ 595.00	1,368.50
Bugden, Nicholas R	Manager	14-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	7.90	\$ 297.50	2,350.25
Burr, Jeremy	Senior	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eerski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 445.00	489.50
Carpenter, Christina Maria	Staff	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eerski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 245.00	269.50
Carpenter, Christina Maria	Staff	14-May-19	T3 - Long-Term Projections	Review edits to municipalities slides in advance of FOMB meetings with municipal governments	1.20	\$ 245.00	294.00
Carpenter, Christina Maria	Staff	14-May-19	T3 - Long-Term Projections	Review historical CRIM materials to support long-term revenue projections	1.10	\$ 245.00	269.50
Chawla, Sonia	Senior	14-May-19	T3 - Plan of Adjustment	Analyze supporting documentation, such as bank statements obtained from account holders.	0.30	\$ 445.00	133.50
Chawla, Sonia	Senior	14-May-19	T3 - Plan of Adjustment	Analyze supporting documentation, such as response templates obtained from account holders.	0.30	\$ 445.00	133.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

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Chawla,Sonia	Senior	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserksi (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	14-May-19	T3 - Plan of Adjustment	Revise Spanish account holder formal letter template request for financial information to update restriction definitions appendices.	1.60	\$ 445.00	712.00
Chawla,Sonia	Senior	14-May-19	T3 - Plan of Adjustment	Review formal requests sent by IFAT during 6/30/2018 testing procedures, to develop efficiencies for requests to be sent for 3/31/2019 balances	1.70	\$ 445.00	756.50
Chawla,Sonia	Senior	14-May-19	T3 - Plan of Adjustment	Prepare template for English email highlighting restriction definitions for team to send to account holders requesting information for 3/31/19 restriction classifications	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	14-May-19	T3 - Plan of Adjustment	Prepare new/updated account inventory listing.	1.70	\$ 445.00	756.50
Chawla,Sonia	Senior	14-May-19	T3 - Plan of Adjustment	Update new account balances in Relativity Workspace for rollforward procedure support.	2.40	\$ 445.00	1,068.00
Chepenik,Adam Brandon	Partner/Principal	14-May-19	T3 - Long-Term Projections	Prepare assesment with strategic points for meeting on long-term revolver structure	1.90	\$ 870.00	1,653.00
Chepenik,Adam Brandon	Partner/Principal	14-May-19	T3 - Long-Term Projections	Participate in meeting with N Jaresko (FOMB), C Sobrino (AAFAF), O Marerro (COR3), A. Chepenik (EY) and Deloitte to discuss long-term revolver structure	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserksi (EY), M.Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	14-May-19	T3 - Long-Term Projections	Update disaster aid slides to reflect new information following revolver meeting	0.80	\$ 870.00	696.00
Day,Timothy Sean	Manager	14-May-19	T3 - Long-Term Projections	Participate in a meeting with T Day (EY) and T Stricklin (EY) to discuss plan freeze and preliminary cut coding for the PREPA retirement system	0.30	\$ 519.00	155.70
Day,Timothy Sean	Manager	14-May-19	T3 - Long-Term Projections	Prepare outline of plan freeze as it applies to benefits of participants in the PREPA plan	1.30	\$ 519.00	674.70
Day,Timothy Sean	Manager	14-May-19	T3 - Long-Term Projections	Review PREPA treatment of bonus benefits within freeze coding	1.10	\$ 519.00	570.90
Day,Timothy Sean	Manager	14-May-19	T3 - Long-Term Projections	Review identification of timing of participant satisfying eligibility requirements within PREPA freeze coding	1.40	\$ 519.00	726.60
Dougherty,Ryan Curran	Senior	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserksi (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserksi (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	14-May-19	T3 - Long-Term Projections	Participate in working meeting with S Panagiotakis (EY), J Santambrogio (EY), R Dougherty (EY), and J Burr (EY) to plan and build budget bridges from Gov't submission to the 2019 Fiscal Plan as well as the January budget targets to the new budget targets	1.20	\$ 445.00	534.00

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Garcia, Francisco R.	Senior Manager	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 720.00	792.00
Garcia, Francisco R.	Senior Manager	14-May-19	T3 - Plan of Adjustment	Review internal analysis of the 6/30/2018 IFAT Report to identify new bank accounts	1.30	\$ 720.00	936.00
Garcia, Francisco R.	Senior Manager	14-May-19	T3 - Plan of Adjustment	Review of Spanish-language letters to account holders at request of K. Williamson (FOMB).	0.60	\$ 720.00	432.00
Garcia, Francisco R.	Senior Manager	14-May-19	T3 - Plan of Adjustment	Review of updated TSA mappings provided by Hacienda to identify potential new accounts with cash flows.	0.90	\$ 720.00	648.00
Garcia, Francisco R.	Senior Manager	14-May-19	T3 - Plan of Adjustment	Review internal analysis of the 6/30/2018 IFAT Report to identify bank account discrepancies.	1.30	\$ 720.00	936.00
Good JR, Clark E	Manager	14-May-19	T3 - Long-Term Projections	Compile data necessary for team to complete summary of historical census data exhibit for S Rodriguez (PROMESA)	0.80	\$ 519.00	415.20
Good JR, Clark E	Manager	14-May-19	T3 - Long-Term Projections	Review Municipality pension costs in comparison to new budget information	0.80	\$ 519.00	415.20
Good JR, Clark E	Manager	14-May-19	T3 - Long-Term Projections	Review prior 218 agreement analysis for implications on current Social Security legislation	0.80	\$ 519.00	415.20
Good JR, Clark E	Manager	14-May-19	T3 - Long-Term Projections	Review social security information provided by PT#	0.60	\$ 519.00	311.40
Huang, Baibing	Staff	14-May-19	T3 - Plan of Adjustment	Upload documents for US Bank onto Relativity.	0.40	\$ 245.00	98.00
Huang, Baibing	Staff	14-May-19	T3 - Plan of Adjustment	Upload documents for First Bank onto Relativity	0.40	\$ 245.00	98.00
Huang, Baibing	Staff	14-May-19	T3 - Plan of Adjustment	Upload documents for Santander onto Relativity	0.50	\$ 245.00	122.50
Huang, Baibing	Staff	14-May-19	T3 - Plan of Adjustment	Working session with A Trang (EY), B Huang (EY) to upload documentation and cash balances onto Relativity.	0.70	\$ 245.00	171.50
Hurtado, Sergio Danilo	Senior	14-May-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY), B Maciejewski (EY), S Hurtado (EY) to discuss HTA Fiscal Plan and disclosure statement regarding cash systems	0.40	\$ 445.00	178.00
Hurtado, Sergio Danilo	Senior	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 445.00	489.50
Hurtado, Sergio Danilo	Senior	14-May-19	T3 - Plan of Adjustment	Prepare instrumentality related fiscal plan and budget files to share and discuss with advisors	1.40	\$ 445.00	623.00
Hymovitz Cardona, Pablo S	Executive Director	14-May-19	T3 - Long-Term Projections	Analyze proposed legislation with SUT tax free zones for certain medium size business with locations in the municipality of San Juan	1.40	\$ 810.00	1,134.00
Levy, Sheva R	Partner/Principal	14-May-19	T3 - Long-Term Projections	Preliminary review of comparability of PREPA to ERS provisions for freeze purposes	0.60	\$ 721.00	432.60
Levy, Sheva R	Partner/Principal	14-May-19	T3 - Long-Term Projections	Review summary of current defined contribution levels by plan for purposes of Social Security discussions	0.70	\$ 721.00	504.70
Lieberman, Charles	Staff	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	14-May-19	T3 - Plan of Adjustment	Review comments from Conway on cash management memo in order to update charts	1.10	\$ 245.00	269.50
Lieberman, Charles	Staff	14-May-19	T3 - Plan of Adjustment	Review comments from Deloitte on cash management memo in order to update charts	1.20	\$ 245.00	294.00
Lieberman, Charles	Staff	14-May-19	T3 - Plan of Adjustment	Update cash management memo charts with Conway's comments	1.70	\$ 245.00	416.50
Lieberman, Charles	Staff	14-May-19	T3 - Plan of Adjustment	Update cash management memo charts with Deloitte comments	1.30	\$ 245.00	318.50

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Linskey, Michael	Manager	14-May-19	T3 - Plan of Adjustment	Draft ERS cash management disclosure	1.10	\$ 595.00	654.50
Linskey, Michael	Manager	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 595.00	654.50
Linskey, Michael	Manager	14-May-19	T3 - Plan of Adjustment	Review 2010 Conway MacKenzie report on the origins of the ERS financial crisis	1.70	\$ 595.00	1,011.50
Linskey, Michael	Manager	14-May-19	T3 - Plan of Adjustment	Review ERS bond documentation for use in cash management disclosure statement	1.60	\$ 595.00	952.00
Linskey, Michael	Manager	14-May-19	T3 - Plan of Adjustment	Review ERS title III filing for background information to be used in cash management disclosure write up	2.10	\$ 595.00	1,249.50
Linskey, Michael	Manager	14-May-19	T3 - Long-Term Projections	Update disaster revolver deck based on new information received from previous meeting with government representatives	2.20	\$ 595.00	1,309.00
Maciejewski, Brigid Jean	Manager	14-May-19	T3 - Plan of Adjustment	Participate in call with E Barak, M Zerjal (Proskauer) and E Fritz (O'Neill) and B Maciejewski and S Tajuddin (EY) to discuss draft of cash management disclosure.	0.90	\$ 595.00	535.50
Maciejewski, Brigid Jean	Manager	14-May-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY), B Maciejewski (EY), S Hurtado (EY) to discuss HTA Fiscal Plan and disclosure statement regarding cash systems	0.40	\$ 595.00	238.00
Maciejewski, Brigid Jean	Manager	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), S. Panagiotakis (EY), N. Bugden (EY), J. Burr (EY), R. Dougherty (EY), S. Hurtado (EY), C. Carpenter (EY), M. Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N. Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran-Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	14-May-19	T3 - Plan of Adjustment	Review AAFAF summary of bank account balances in preparation of HTA disclosure statement regarding cash management	1.40	\$ 595.00	833.00
Maciejewski, Brigid Jean	Manager	14-May-19	T3 - Plan of Adjustment	Review HTA Certified Fiscal Plan Model in preparation of HTA disclosure statement regarding cash management	2.10	\$ 595.00	1,249.50
Maciejewski, Brigid Jean	Manager	14-May-19	T3 - Plan of Adjustment	Review Liquidity Analysis from Conway regarding working capital facility for minimum cash balance presentation	0.80	\$ 595.00	476.00
Maciejewski, Brigid Jean	Manager	14-May-19	T3 - Plan of Adjustment	Update disclosure statement regarding cash management for comments received from Conway	0.70	\$ 595.00	416.50
Maciejewski, Brigid Jean	Manager	14-May-19	T3 - Plan of Adjustment	Update disclosure statement regarding cash management for comments received from Deloitte	0.60	\$ 595.00	357.00
Mackie, James	Executive Director	14-May-19	T3 - Long-Term Projections	Review background info of PR report in preparation for meeting on tax expenditures	2.10	\$ 810.00	1,701.00
Malhotra, Gaurav	Partner/Principal	14-May-19	T3 - Expert Testimony	REDACTED	2.40	\$ 870.00	2,088.00
Moran-Eserski, Javier	Senior	14-May-19	T3 - Plan of Adjustment	Review Disaster Tax Relief and Airport and Airway Extension Act of 2017 to identify how the employee retention credits will impact overall budget and liquidity of the commonwealth	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	14-May-19	T3 - Plan of Adjustment	Prepare charts to identify the recommended minimum cash balance across scenarios	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	14-May-19	T3 - Plan of Adjustment	Prepare analysis comparing various data points to identify the minimum cash requirement for Puerto Rico. Data points included 50-state median, comparable distressed municipalities, government request	2.20	\$ 445.00	979.00
Moran-Eserski, Javier	Senior	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 445.00	489.50

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Moran-Eserski,Javier	Senior	14-May-19	T3 - Plan of Adjustment	Update total balance recommendation slide per feedback received to include General Fund and SRFs	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	14-May-19	T3 - Long-Term Projections	Update presentation on the pilot program to create fiscal plans for 10 municipalities to incorporate edits received from the client	1.20	\$ 445.00	534.00
Mullins,Daniel R	Executive Director	14-May-19	T3 - Long-Term Projections	Continue to review SUT findings and Opportunity Zones from previous day	0.80	\$ 810.00	648.00
Panagiotakis,Sofia	Senior Manager	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 720.00	792.00
Panagiotakis,Sofia	Senior Manager	14-May-19	T3 - Long-Term Projections	Participate in working meeting with S Panagiotakis (EY), J Santambrogio (EY), R Dougherty (EY), and J Burr (EY) to plan and build budget bridges from Gov't submission to the 2019 Fiscal Plan as well as the January budget targets to the new budget targets	1.20	\$ 720.00	864.00
Pannell,William Winder Thomas	Partner/Principal	14-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	5.50	\$ 435.00	2,392.50
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Departamento de Transportacion y Obras Publicas (DTOP) to draft consent letters in Promesa outlook email	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Departamento De Recursos Naturales Y Ambientales (DRNA) to draft consent letters in Promesa outlook email	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Departamento de Educacion (DE) to draft consent letters in Promesa outlook email	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Comision de Desarrollo Cooperativo de Puerto Rico (CDCOOP) to draft consent letters in Promesa outlook email	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Autoridad de Carreteras y Transportacion to draft consent letters in Promesa outlook email	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Departamento del Trabajo y Recursos Humanos (DTRH) to draft consent letters in Promesa outlook email	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Departamento de Asuntos del Consumidor (DACO) to draft consent letters in Promesa outlook email	0.60	\$ 245.00	147.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Corporación del Fondo del Seguro del Estado (CFSE) to draft consent letters in Promesa outlook email	0.70	\$ 245.00	171.50
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Departamento de Salud (DS) to draft consent letters in Promesa outlook email	0.70	\$ 245.00	171.50
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Identify account contact details for Oficina del Comisionado de Instituciones Financieras (OCIF) to draft consent letters in Promesa outlook email	0.90	\$ 245.00	220.50
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad de Transporte Integrado	1.60	\$ 245.00	392.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad de Carreteras y Transportacion	1.20	\$ 245.00	294.00
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad de Edificios Publicos (AEP)	0.70	\$ 245.00	171.50
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Corporacion de las Artes Musicales (CAM)	1.10	\$ 245.00	269.50
Purdom,Emily Rose	Staff	14-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administracion de Rehabilitacion Vocacional (ARV)	0.10	\$ 245.00	24.50
Sacks,Justin	Manager	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 595.00	654.50
Santambrogio,Juan	Executive Director	14-May-19	T3 - Plan of Adjustment	Update presentation on minimum cash recommended level for fiscal plan projections	1.30	\$ 810.00	1,053.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 810.00	891.00
Santambrogio, Juan	Executive Director	14-May-19	T3 - Long-Term Projections	Participate in working meeting with S Panagiotakis (EY), J Santambrogio (EY), R Dougherty (EY), and J Burr (EY) to plan and build budget bridges from Gov't submission to the 2019 Fiscal Plan as well as the January budget targets to the new budget targets	1.20	\$ 810.00	972.00
Santos, Marhelich	Senior	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 445.00	489.50
Stricklin, Todd	Senior	14-May-19	T3 - Long-Term Projections	Draft PREPA preliminary freeze coding applying to retirees / beneficiaries by configuring inactive participant parameters in Prova	1.80	\$ 405.00	729.00
Stricklin, Todd	Senior	14-May-19	T3 - Long-Term Projections	Draft PREPA preliminary freeze coding in application to retirees and beneficiaries to implemente new inactive benefit definitions to reflect a flat cut at the freeze date	2.20	\$ 405.00	891.00
Stricklin, Todd	Senior	14-May-19	T3 - Long-Term Projections	Estimate the impact of the cut to all systems with information available by discounting cash flows from the preliminary 2016 Fiscal Plan model to update a retirement system summary spreadsheet per FOMB request	0.60	\$ 405.00	243.00
Stricklin, Todd	Senior	14-May-19	T3 - Long-Term Projections	Participate in a meeting with T Day (EY) and T Stricklin (EY) to discuss plan freeze and preliminary cut coding for the PREPA retirement system	0.30	\$ 405.00	121.50
Stricklin, Todd	Senior	14-May-19	T3 - Long-Term Projections	Update summary spreadsheet per FOMB request containing pension data across retirement systems	1.30	\$ 405.00	526.50
Stricklin, Todd	Senior	14-May-19	T3 - Long-Term Projections	Review updated PREPA valuation match coding to validate final liability with cash flow outputs	1.60	\$ 405.00	648.00
Tague, Robert	Senior Manager	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	14-May-19	T3 - Long-Term Projections	Prepare edits regarding summary analysis on SUT free zones writeup	1.40	\$ 720.00	1,008.00
Tague, Robert	Senior Manager	14-May-19	T3 - Long-Term Projections	Research comparable stateside legislation on tax free zones to assess impact after enactment.	2.10	\$ 720.00	1,512.00
Tague, Robert	Senior Manager	14-May-19	T3 - Long-Term Projections	Review draft of summary analysis on proposed PR SUT free zones	1.30	\$ 720.00	936.00
Tague, Robert	Senior Manager	14-May-19	T3 - Long-Term Projections	Review proposed legislature on PR SUT free zones, SB1263.	1.20	\$ 720.00	864.00
Tajuddin, Salman Naveed	Senior Manager	14-May-19	T3 - Plan of Adjustment	Continue editing cash management write-up for inclusion in the disclosure statement: HTA revenue discussion	2.60	\$ 720.00	1,872.00
Tajuddin, Salman Naveed	Senior Manager	14-May-19	T3 - Plan of Adjustment	Continue editing cash management write-up for inclusion in the disclosure statement: ERS cash balances	1.10	\$ 720.00	792.00
Tajuddin, Salman Naveed	Senior Manager	14-May-19	T3 - Plan of Adjustment	Edit cash management write-up to include consistet references to clawback cash flows	1.40	\$ 720.00	1,008.00
Tajuddin, Salman Naveed	Senior Manager	14-May-19	T3 - Plan of Adjustment	Participate in call with E Barak, M Zerjal (Proskauer) and E Fritiz (Oneil Borges) and B Maciejewski and S Tajuddin (EY) to discuss draft of cash management disclosure.	0.90	\$ 720.00	648.00
Tajuddin, Salman Naveed	Senior Manager	14-May-19	T3 - Plan of Adjustment	Participate in meeting with S Tajuddin (EY), B Maciejewski (EY), S Hurtado (EY) to discuss HTA Fiscal Plan and disclosure statement regarding cash systems	0.40	\$ 720.00	288.00

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Tajuddin,Salman Naveed	Senior Manager	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	14-May-19	T3 - Plan of Adjustment	Review HTA fiscal plan to obtain greater understanding of cash flows	0.30	\$ 720.00	216.00
Trang,Quan H	Manager	14-May-19	T3 - Plan of Adjustment	Review balances and documents upload for US Bank	0.60	\$ 595.00	357.00
Trang,Quan H	Manager	14-May-19	T3 - Plan of Adjustment	Review balances and documents upload for Santander	0.60	\$ 595.00	357.00
Trang,Quan H	Manager	14-May-19	T3 - Plan of Adjustment	Review balances and documents upload for First Bank	0.40	\$ 595.00	238.00
Trang,Quan H	Manager	14-May-19	T3 - Plan of Adjustment	Working session with A Trang (EY), B Huang (EY) to upload documentation and cash balances onto Relativity.	0.70	\$ 595.00	416.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Email account holder Comprehensive Cancer Center regarding restrictions	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 245.00	269.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Email account holder Department of Housing regarding restrictions.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Email account holder Institute of Puerto Rican Culture regarding restrictions	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Email account holder School of Plastic Arts and Design regarding restrictions.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Email account holder Child Support Administration regarding restrictions	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Email account holder Industrial Development Company regarding restrictions.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Email account holder Tourism Company regarding restrictions	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Email account holder Musical Arts Corporation regarding restrictions	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Desarrollo Socioeconomico de la Familia.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Departamento de Salud.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Instituto de Estadística Administración de Servicios Médicos	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de etica Gubernamental.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Asuntos Federales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Exencion Contributiva Industrial.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Tierras.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	14-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Guardia Nacional.	0.10	\$ 245.00	24.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY) and C. Lieberman (EY) to discuss the current and upcoming workstreams and delegate tasks.	1.10	\$ 445.00	489.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Administration for the Development of Agricultural Enterprises regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

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Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Administration for the Development of Agricultural Enterprises regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Administration of Families and Children regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Administration of Families and Children regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Administration of Mental Health and Anti-Addiction Services regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Administration of Mental Health and Anti-Addiction Services regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Agricultural Insurance Corporation regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Agricultural Insurance Corporation regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Assignments under the Treasury Custody regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish for Assignments under the Treasury Custody regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Authority for the Financing of Industrial, Tourist, Educational, Medical and Environmental Control Facilities regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Authority for the Financing of Infrastructure regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Authority for the Financing of Infrastructure regarding account balance, restrictions, and signatories.	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Authority for the Redevelopment of the Lands and Facilities of the Naval Station Roosevelt Roads regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Automobile Accident Compensation Administration regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Automobile Accident Compensation Administration regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Board of Education regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Board of Education regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Bureau of Emergency Systems 9-1-1 regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Bureau of Emergency Systems 9-1-1 regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Cardiovascular Center and the Caribbean Corporation regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Cardiovascular Center and the Caribbean Corporation regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Child Support Administration regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Child Support Administration regarding account balance, restrictions, and signatories.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Company for the Integral Development of the Cantera Peninsula regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Company for the Integral Development of the Cantera Peninsula regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00

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Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH English letter for Comprehensive Cancer Center regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare AH Spanish letter for Comprehensive Cancer Center regarding account balance, restrictions, and signatories.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare English letter for Conservatory of Music Corporation regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Prepare Spanish letter for Conservatory of Music Corporation regarding account balance, restrictions, and signatories.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	14-May-19	T3 - Plan of Adjustment	Update universal listing of account inventory to add AH tracker	1.40	\$ 445.00	623.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Draft letters to send to account holders with outstanding accounts at Citibank that have not provided consent for webaccess	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Draft letters to send to account holders with outstanding accounts at Scotiabank that have not provided consent for webaccess	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Draft letters to send to account holders with outstanding accounts at BNY Mellon that have not provided consent for webaccess	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Draft letters to send to account holders with outstanding accounts at US Bank that have not provided consent for webaccess	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare English Excel attachment draft for various agencies regarding account balance	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare English Excel attachment draft for various agencies regarding restrictions	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare English Excel attachment draft for various agencies regarding signatories	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare Spanish Excel attachment draft for various agencies regarding account balance	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare Spanish Excel attachment draft for various agencies regarding restrictions	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare Spanish Excel attachment draft for various agencies regarding signatories	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare English information request letter attachment I draft for agency, Authority for the Financing of Infrastructure, regarding account balance, restrictions, and signatories.	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare Spanish information request letter attachment I draft for agency, Authority for the Financing of Infrastructure, regarding account balance, restrictions, and signatories.	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare English information request letter attachment I draft for agency, Government Retirement System Administration and the Judiciary, regarding account balance, restrictions, and signatories.	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare Spanish information request letter attachment I draft for agency, Government Retirement System Administration and the Judiciary, regarding account balance, restrictions, and signatories.	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	15-May-19	T3 - Plan of Adjustment	Prepare US Bank account inventory listing for outstanding accounts to follow up with financial institution POC	0.30	\$ 245.00	73.50
Burr,Jeremy	Senior	15-May-19	T3 - Long-Term Projections	Participate in meeting with J Aponte (OMB), J York (Conway), G Maldonado (FOMB), J Santambrogio (EY), S Panagiotakis (EY), R Dougherty (EY), and J Burr (EY) to discuss the changes in budgets from the Gov't submission versus the new fiscal plan	3.10	\$ 445.00	1,379.50
Chawla,Sonia	Senior	15-May-19	T3 - Plan of Adjustment	Meeting with A.Ortiz (FOMB), P Garcia (EY), S Chawla (EY) to obtain FOMB bank account statements for bank account analysis testing	0.30	\$ 445.00	133.50
Chawla,Sonia	Senior	15-May-19	T3 - Plan of Adjustment	Meeting with K Williamson (FOMB), P Garcia (EY), S Chawla (EY) to review the FOMB request for information letter to agency account holders	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	15-May-19	T3 - Plan of Adjustment	Update account holder letters to be sent in Spanish.	1.90	\$ 445.00	845.50
Chawla,Sonia	Senior	15-May-19	T3 - Plan of Adjustment	Update bank account inventory listing.	2.40	\$ 445.00	1,068.00
Chepenik,Adam Brandon	Partner/Principal	15-May-19	T3 - Long-Term Projections	Call with F Battle (Ankura) to discuss fiscal plan gross up assumption	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	15-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY), A Chepenik (EY), C Good (EY), C Nichols (EY), P Hamburger (Proskauer), K Rifkind (FOMB) and other individuals to discuss legal considerations regarding implementing Social Security for pension participants	0.60	\$ 870.00	522.00

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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	15-May-19	T3 - Long-Term Projections	Continue to update disaster aid forecast slides based on revolver discussior	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	15-May-19	T3 - Plan of Adjustment	Review cash management system description in order to provide comment	1.20	\$ 870.00	1,044.00
Chepenik,Adam Brandon	Partner/Principal	15-May-19	T3 - Plan of Adjustment	Update working capital slides for N Jaresko (FOMB) review	0.30	\$ 870.00	261.00
Day,Timothy Sean	Manager	15-May-19	T3 - Long-Term Projections	Participate in a meeting with T Day (EY) and T Stricklin (EY) to discuss PREPA system flat cut mechanical details and active employee coding	0.50	\$ 519.00	259.50
Day,Timothy Sean	Manager	15-May-19	T3 - Long-Term Projections	Review PREPA model liabilities reflecting plan freeze to compare with impacts observed in other plans	0.80	\$ 519.00	415.20
Day,Timothy Sean	Manager	15-May-19	T3 - Long-Term Projections	Review PREPA sample lives reflecting projected plan freeze with impact to benefits for those currently meeting eligibility requirement	1.90	\$ 519.00	986.10
Day,Timothy Sean	Manager	15-May-19	T3 - Long-Term Projections	Review PREPA sample lives reflecting projected plan freeze with impact to benefits for those not yet meeting eligibility requirement	1.40	\$ 519.00	726.60
Dougherty,Ryan Curran	Senior	15-May-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), S Panagiotakis (EY), R Dougherty (EY), S O'Rourke (McK), A Frassica (McK), and T Snider (McK) to discuss the impact of the application of certain measures and the external rightsizing model	1.10	\$ 445.00	489.50
Dougherty,Ryan Curran	Senior	15-May-19	T3 - Long-Term Projections	Participate in meeting with J Aponte (OMB), J York (Conway), G Maldonado (FOMB), J Santambrogio (EY), S Panagiotakis (EY), R Dougherty (EY), and J Burr (EY) to discuss the changes in budgets from the Gov't submission versus the new fiscal plan	3.10	\$ 445.00	1,379.50
Dougherty,Ryan Curran	Senior	15-May-19	T3 - Long-Term Projections	Prepare draft analysis of Utilities amount and Utilities measure amount per the May Fiscal Plan	1.70	\$ 445.00	756.50
Garcia,Francisco R.	Senior Manager	15-May-19	T3 - Plan of Adjustment	Discussion with T. Ahlberg (Conway) to identify any procedures performed relating to restrictions or any documentation that may have been received relating to restrictions	0.70	\$ 720.00	504.00
Garcia,Francisco R.	Senior Manager	15-May-19	T3 - Plan of Adjustment	Meeting with A.Ortiz (FOMB), P Garcia (EY), S Chawla (EY) to obtain FOMB bank account statements for bank account analysis testing	0.30	\$ 720.00	216.00
Garcia,Francisco R.	Senior Manager	15-May-19	T3 - Plan of Adjustment	Meeting with E Trigo (O&B), P Ramirez (O&B), T Pannell (EY), P Garcia (EY) to discuss bank account analysis progress to date and develop plan on bank account restrictions testing	1.20	\$ 720.00	864.00
Garcia,Francisco R.	Senior Manager	15-May-19	T3 - Plan of Adjustment	Meeting with K Williamson (FOMB), P Garcia (EY), S Chawla (EY) to review the FOMB request for information letter to agency account holders	1.10	\$ 720.00	792.00
Garcia,Francisco R.	Senior Manager	15-May-19	T3 - Plan of Adjustment	Prepare a summary of restrictions work as of 6/30/2018 to discuss in meeting with O&B	0.70	\$ 720.00	504.00
Garcia,Francisco R.	Senior Manager	15-May-19	T3 - Plan of Adjustment	Developing a proposed plan for restrictions testing for O&B attorneys, after preparing summary of restrictions work performed as of 6/30/2018	0.60	\$ 720.00	432.00
Good JR,Clark E	Manager	15-May-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 519.00	570.90
Good JR,Clark E	Manager	15-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY), A Chepenik (EY), C Good (EY), C Nichols (EY), P Hamburger (Proskauer), K Rifkind (FOMB) and other individuals to discuss legal considerations regarding implementing Social Security for pension participants	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	15-May-19	T3 - Long-Term Projections	Update municipailty information for mortality improvemen	1.10	\$ 519.00	570.90
Huang,Baibing	Staff	15-May-19	T3 - Plan of Adjustment	Upload documents for Scotia onto Relativity	0.40	\$ 245.00	98.00
Huang,Baibing	Staff	15-May-19	T3 - Plan of Adjustment	Upload documents for BNY Mellon onto Relativity	0.30	\$ 245.00	73.50
Huang,Baibing	Staff	15-May-19	T3 - Plan of Adjustment	Upload documents for Northern Trust onto Relativity	0.60	\$ 245.00	147.00
Levy,Sheva R	Partner/Principal	15-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	15-May-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Levy,Sheva R	Partner/Principal	15-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY), A Chepenik (EY), C Good (EY), C Nichols (EY), P Hamburger (Proskauer), K Rifkind (FOMB) and other individuals to discuss legal considerations regarding implementing Social Security for pension participants	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	15-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	15-May-19	T3 - Long-Term Projections	Review ERS FP vs. non-FP paygo costs for full projection period	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	15-May-19	T3 - Long-Term Projections	Review municipality detail for FY20 budget split by municipality	0.90	\$ 721.00	648.90
Lieberman,Charles	Staff	15-May-19	T3 - Plan of Adjustment	Prepare chart of commonwealth non-TSA account balances as of March 29, 2019 for the cash management memo	1.30	\$ 245.00	318.50

Exhibit D
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Lieberman, Charles	Staff	15-May-19	T3 - Plan of Adjustment	Prepare chart Public Corporations and Legally Separate Entities of account balances as of March 29, 2019 for the cash management memo	1.40	\$ 245.00	343.00
Lieberman, Charles	Staff	15-May-19	T3 - Plan of Adjustment	Review charts from cash management memo for plan of adjustment	1.70	\$ 245.00	416.50
Lieberman, Charles	Staff	15-May-19	T3 - Long-Term Projections	Review Tax Expenditure report in preparation for meeting with Hacienda	1.90	\$ 245.00	465.50
Lieberman, Charles	Staff	15-May-19	T3 - Plan of Adjustment	Review updates on cash management memo plan of adjustment	1.20	\$ 245.00	294.00
Lieberman, Charles	Staff	15-May-19	T3 - Plan of Adjustment	Update the diagram of TSA functions for the cash management memo for the plan of adjustment	1.10	\$ 245.00	269.50
Linskey, Michael	Manager	15-May-19	T3 - Plan of Adjustment	Draft ERS cash management disclosure statement	1.20	\$ 595.00	714.00
Linskey, Michael	Manager	15-May-19	T3 - Plan of Adjustment	Participate in call with J York (Conway), R Lopez (Conway), T Ahlberg (Conway), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY) to discuss draft of cash management disclosure and sources of revenue for ERS.	0.60	\$ 595.00	357.00
Linskey, Michael	Manager	15-May-19	T3 - Plan of Adjustment	Review ERS title III filing for flow of funds information to be used in cash management disclosure statement	1.20	\$ 595.00	714.00
Linskey, Michael	Manager	15-May-19	T3 - Plan of Adjustment	Review HTA fiscal plan for background information to be used in cash management disclosure statement	1.40	\$ 595.00	833.00
Linskey, Michael	Manager	15-May-19	T3 - Plan of Adjustment	Review pension bond resolutions for background information regarding ERS cash management disclosure statement	1.60	\$ 595.00	952.00
Maciejewski, Brigid Jean	Manager	15-May-19	T3 - Plan of Adjustment	Participate in call with J York (Conway), R Lopez (Conway), T Ahlberg (Conway), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY) to discuss draft of cash management disclosure and sources of revenue for ERS.	0.60	\$ 595.00	357.00
Maciejewski, Brigid Jean	Manager	15-May-19	T3 - Plan of Adjustment	Review AAFAF summary of bank account balances as of March 29, 2019 in preparation of HTA disclosure statement regarding cash management	1.20	\$ 595.00	714.00
Maciejewski, Brigid Jean	Manager	15-May-19	T3 - Plan of Adjustment	Review Component Unit Cash Consolidation Plan in preparation of HTA disclosure statement regarding cash management	2.20	\$ 595.00	1,309.00
Maciejewski, Brigid Jean	Manager	15-May-19	T3 - Plan of Adjustment	Review Component Unit Liquidity as of March 2019 in preparation of HTA disclosure statement regarding cash management	2.40	\$ 595.00	1,428.00
Maciejewski, Brigid Jean	Manager	15-May-19	T3 - Plan of Adjustment	Review HTA cash flow forecast as of March 8, 2019 in preparation of HTA disclosure statement regarding cash management	1.60	\$ 595.00	952.00
Mackie, James	Executive Director	15-May-19	T3 - Long-Term Projections	Review Cornia report for property tax meeting	1.10	\$ 810.00	891.00
Mackie, James	Executive Director	15-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	5.10	\$ 405.00	2,065.50
Malhotra, Gaurav	Partner/Principal	15-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	4.00	\$ 435.00	1,740.00
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Analyze articles on Puerto Rico's CDL access as it relates to minimum cash balance	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Participate in call with J York (Conway), R Lopez (Conway), T Ahlberg (Conway), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY) to discuss draft of cash management disclosure and sources of revenue for ERS.	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Review component unit consolidated report for March 2019 to understand the budget to actual for revenues and expenses for HTA	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Review cash consolidation plan for HTA to understand how cash flows within the different bank accounts of the agency	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Review HTA Fiscal Plan to understand the revenue and expenses of the agency to support the development of the plan of adjustment	1.80	\$ 445.00	801.00
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Review HTA's 13-week cash flow to understand its inflows, outflows and seasonality	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Review HTA'S fiscal plan model to understand calculations with sources of data	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Review latest cash management disclosure statement to understand the layout and format as we begin to work on the disclosure statement for HTA	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	15-May-19	T3 - Plan of Adjustment	Update minimum cash balance requirement PowerPoint slide to include CDL data point	0.70	\$ 445.00	311.50
Mullins, Daniel R	Executive Director	15-May-19	T3 - Long-Term Projections	Review Puerto Rico property tax forecasting methodology for meeting at Hacienda	1.80	\$ 810.00	1,458.00
Mullins, Daniel R	Executive Director	15-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Baltimore, ME to San Juan, PR	8.00	\$ 405.00	3,240.00
Neziroski, David	Staff	15-May-19	T3 - Fee Applications / Retention	Begin preparation of March monthly application	3.40	\$ 245.00	833.00

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Nichols, Carly	Manager	15-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY), A Chepenik (EY), C Good (EY), C Nichols (EY), P Hamburger (Proskauer), K Rifkind (FOMB) and other individuals to discuss legal considerations regarding implementing Social Security for pension participants	0.60	\$ 519.00	311.40
Panagiotakis, Sofia	Senior Manager	15-May-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), S Panagiotakis (EY), R Dougherty (EY), S O'Rourke (McK), A Frassica (McK), and T Snider (McK) to discuss the impact of the application of certain measures and the external rightsizing model	1.10	\$ 720.00	792.00
Panagiotakis, Sofia	Senior Manager	15-May-19	T3 - Long-Term Projections	Participate in meeting with J Aponte (OMB), J York (Conway), G Maldonado (FOMB), J Santambrogio (EY), S Panagiotakis (EY), R Dougherty (EY), and J Burr (EY) to discuss the changes in budgets from the Gov't submission versus the new fiscal plan	3.10	\$ 720.00	2,232.00
Pannell, William Winder Thomas	Partner/Principal	15-May-19	T3 - Plan of Adjustment	Meeting with E Trigo (O&B), P Ramirez (O&B), T Pannell (EY), P Garcia (EY) to discuss bank account analysis progress to date and develop plan on bank account restrictions testing	1.20	\$ 870.00	1,044.00
Pannell, William Winder Thomas	Partner/Principal	15-May-19	T3 - Plan of Adjustment	Review internal analysis of the 6/30/2018 IFAT Report to identify new bank accounts and bank account discrepancies	0.90	\$ 870.00	783.00
Pannell, William Winder Thomas	Partner/Principal	15-May-19	T3 - Plan of Adjustment	Prepare for meeting with O&B to discuss restrictions by preparing a summary of restrictions work as of 6/30/2018 and developing a proposed plan for restrictions testing	0.60	\$ 870.00	522.00
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Administracion de Rehabilitacion Vocacional (ARV) to draft consent letters in Promesa outlook email	0.90	\$ 245.00	220.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Comisi3n de Energ3a de Puerto Rico (PREC) to draft consent letters in Promesa outlook email	0.90	\$ 245.00	220.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Corporacion de Centro de Bellas Artes (CBA) to draft consent letters in Promesa outlook email	0.80	\$ 245.00	196.00
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Administraci3n de Servicios M3dicos to draft consent letters in Promesa outlook email	0.70	\$ 245.00	171.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Autoridad Puerto de Ponce to draft consent letters in Promesa outlook email	0.70	\$ 245.00	171.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Consejo de Educaci3n de Puerto Rico (CEPR) to draft consent letters in Promesa outlook email	0.80	\$ 245.00	196.00
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Guardia Nacional de Puerto Rico (GNPR) to draft consent letters in Promesa outlook email	0.40	\$ 245.00	98.00
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Departamento de Familia (DF) to draft consent letters in Promesa outlook email	0.40	\$ 245.00	98.00
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Identify account contact details for Autoridad de Desperdicios Solidos to draft consent letters in Promesa outlook email	0.30	\$ 245.00	73.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad de Energ3a El3ctrica (PREPA)	1.70	\$ 245.00	416.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Corporacion de Centro de Bellas Artes (CBA)	0.80	\$ 245.00	196.00
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administracion de Familias y Ninos (ADEFAN)	0.10	\$ 245.00	24.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Guardia Nacional de Puerto Rico (GNPR)	0.10	\$ 245.00	24.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Departamento de Familia (DF)	0.10	\$ 245.00	24.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Departamento de Educacion (DE)	0.30	\$ 245.00	73.50
Purdom, Emily Rose	Staff	15-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administracion de Asuntos Federales de Puerto Rico (PRFAA)	0.10	\$ 245.00	24.50
Sacks, Justin	Manager	15-May-19	T3 - Plan of Adjustment	Prepare consolidated inventory of bank accounts inclusive of 6/30 balance and EY adjustments to utilize for reporting at the end of the month	0.90	\$ 595.00	535.50
Sacks, Justin	Manager	15-May-19	T3 - Plan of Adjustment	Prepare a rollforward of the consolidate inventory file from 6/30/2018 balances to 12/31/2018 balances	0.70	\$ 595.00	416.50
Sacks, Justin	Manager	15-May-19	T3 - Plan of Adjustment	Prepare a rollforward of the consolidate inventory file from 6/30/2018 balances to 3/31/2019 balances	0.70	\$ 595.00	416.50

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Sacks,Justin	Manager	15-May-19	T3 - Plan of Adjustment	Reconcile Hacienda TSA accounts based on new information provided by Hacienda.	1.30	\$ 595.00	773.50
Sacks,Justin	Manager	15-May-19	T3 - Plan of Adjustment	Update account mapping for Hacienda controlled accounts based on reconciliation of new information provided from Hacienda.	1.30	\$ 595.00	773.50
Santambrogio,Juan	Executive Director	15-May-19	T3 - Long-Term Projections	Participate in meeting with J Aponte (OMB), J York (Conway), G Maldonado (FOMB), J Santambrogio (EY), S Panagiotakis (EY), R Dougherty (EY), and J Burr (EY) to discuss the changes in budgets from the Gov't submission versus the new fiscal plan.	3.10	\$ 810.00	2,511.00
Stricklin,Todd	Senior	15-May-19	T3 - Long-Term Projections	Draft PREPA freeze coding for active participants: establishing eligibility flag data defaults for parsing participants based on whether they retain component eligibility	1.80	\$ 405.00	729.00
Stricklin,Todd	Senior	15-May-19	T3 - Long-Term Projections	Participate in a meeting with T Day (EY) and T Stricklin (EY) to discuss PREPA system flat cut mechanical details and active employee coding.	0.50	\$ 405.00	202.50
Stricklin,Todd	Senior	15-May-19	T3 - Long-Term Projections	Review coding used for CW fiscal plan to leverage for PREPA freeze coding for active participants	2.20	\$ 405.00	891.00
Tague,Robert	Senior Manager	15-May-19	T3 - Expert Testimony	REDACTED	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	15-May-19	T3 - Expert Testimony	REDACTED	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	15-May-19	T3 - Long-Term Projections	Review breakdown of paygo liability by municipality for FY20	0.70	\$ 720.00	504.00
Tague,Robert	Senior Manager	15-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague,Robert	Senior Manager	15-May-19	T3 - Long-Term Projections	Review revised FY16 CAFR analysis incorporating revisions for potential impact to fiscal plan.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	15-May-19	T3 - Long-Term Projections	Review SB1263 proposed legislation to provide comments on summary	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	15-May-19	T3 - Plan of Adjustment	Continue editing cash management write-up for inclusion in the disclosure statement: SUT tax waterfall	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	15-May-19	T3 - Plan of Adjustment	Continue editing cash management write-up for inclusion in the disclosure statement: children's trust and tobacco revenue	1.40	\$ 720.00	1,008.00
Tajuddin,Salman Naveed	Senior Manager	15-May-19	T3 - Plan of Adjustment	Edit cash management write-up for inclusion in the disclosure statement	1.90	\$ 720.00	1,368.00
Tajuddin,Salman Naveed	Senior Manager	15-May-19	T3 - Plan of Adjustment	Participate in call with J York (Conway), R Lopez (Conway), T Ahlberg (Conway), S Tajuddin (EY), B Maciejewski (EY), M Linskey (EY), J Moran-Eserski (EY) to discuss draft of cash management disclosure and sources of revenue for ERS.	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	15-May-19	T3 - Plan of Adjustment	Review HTA fiscal plan to obtain greater understanding of cash flows	0.60	\$ 720.00	432.00
Trang,Quan H	Manager	15-May-19	T3 - Plan of Adjustment	QC uploaded documents for Scotia bank	0.60	\$ 595.00	357.00
Trang,Quan H	Manager	15-May-19	T3 - Plan of Adjustment	QC uploaded documents for BNY Mellon	0.60	\$ 595.00	357.00
Trang,Quan H	Manager	15-May-19	T3 - Plan of Adjustment	Troubleshoot and fix an issue with metadata for Northern Trust documents	1.20	\$ 595.00	714.00
Trang,Quan H	Manager	15-May-19	T3 - Plan of Adjustment	Re-organize Relativity documents folder to include the new document types and linkage type	0.60	\$ 595.00	357.00
Villavicencio,Nancy	Staff	15-May-19	T3 - Plan of Adjustment	Update bank inventory tracker to reflect accounts that were identified based on 6/30/2019 testing	1.70	\$ 245.00	416.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/2018 statements for Banco Popular for account holder including Health Insurance Administration for cash and investments balance.	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/2018 statements for Banco Popular for account holder including Municipal Revenue Collection Center for cash and investments balance.	0.90	\$ 445.00	400.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30/2018 statements for Banco Popular for account holder including Puerto Rico Aqueduct and Sewer Authority (PRASA) for cash and investments balance.	0.90	\$ 445.00	400.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Integrated Transport Authority for cash balance.	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Integrated Transport Authority for investments balance.	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Land Authority for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Land Authority for investments balance.	0.20	\$ 445.00	89.00

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Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Land Authority of Puerto Rico for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Land Authority of Puerto Rico for investments balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Medical Services Administration for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Medical Services Administration for investments balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Metropolitan Bus Authority for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Metropolitan Bus Authority for investments balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Ports Authority for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Ports Authority for investments balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Public Buildings Authority for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Public Buildings Authority for investments balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Public Housing Administration for cash balance.	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Public Housing Administration for investments balance.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Solid Waste Authority for cash balance.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Solid Waste Authority for investments balance.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Tourism Company for cash balance.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Tourism Company for investments balance.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Traditional Lottery for cash balance.	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	15-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Traditional Lottery for investments balance.	0.10	\$ 445.00	44.50
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Prepare BNY Mellon account inventory listing for outstanding accounts to follow up with missing agencies	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Extract new statements from BNY Mellon for PRHTA as of 12/31/18	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Extract new statements from BNY Mellon for PRHTA as of 3-29-19.	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Extract new statements from BNY Mellon for AAFAF as of 3-29-19.	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Extract new statements from BNY Mellon for AAFAF as of 12-31-18.	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Analyze FI/agency consent letters in our consolidated listing under Deloitte source	1.20	\$ 245.00	294.00
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Analyze FI/agency consent letters in our consolidated listing under Deloitte source for newly identified and added accounts	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Identify contact name and address for agencies in preparation for sending official information requests	2.20	\$ 245.00	539.00
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Prepare English Excel attachment draft for various agencies regarding account balance	0.10	\$ 245.00	24.50
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Prepare English Excel attachment draft for various agencies regarding restrictions	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Prepare English Excel attachment draft for various agencies regarding signatories	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Prepare Spanish Excel attachment draft for various agencies regarding account balance	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Prepare Spanish Excel attachment draft for various agencies regarding restrictions	0.30	\$ 245.00	73.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Alba, Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Prepare Spanish Excel attachment draft for various agencies regarding signatories	0.40	\$ 245.00	98.00
Alba, Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Update consolidated account listing metrics in preparation for weekly FOMB update	0.90	\$ 245.00	220.50
Alba, Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Email D. Torres at BNY Mellon to follow up on 17 outstanding UPR accounts pending online access.	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Email D. Torres at BNY Mellon to follow up on 10 outstanding COFINA accounts pending online access.	0.30	\$ 245.00	73.50
Alba, Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Update inventory listing to reflect recently obtained bank account information	0.60	\$ 245.00	147.00
Alba, Dominique M	Staff	16-May-19	T3 - Plan of Adjustment	Update inventory listing to prepare Relativity upload	0.40	\$ 245.00	98.00
Bugden, Nicholas R	Manager	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL	7.70	\$ 297.50	2,290.75
Chawla, Sonia	Senior	16-May-19	T3 - Plan of Adjustment	Revise all account holder request letters per FOMB updates.	2.80	\$ 445.00	1,246.00
Chawla, Sonia	Senior	16-May-19	T3 - Plan of Adjustment	Update bank account inventory listing with status of additional information received for bank account roll forward procedures.	2.70	\$ 445.00	1,201.50
Chawla, Sonia	Senior	16-May-19	T3 - Plan of Adjustment	Prepare update email for K. Williamson (FOMB) regarding bank accounts initiative status.	2.10	\$ 445.00	934.50
Chawla, Sonia	Senior	16-May-19	T3 - Plan of Adjustment	Prepare update email for K. Williamson (FOMB) regarding roadblocks that are being encountered along the way of the bank accounts initiative status.	0.80	\$ 445.00	356.00
Chawla, Sonia	Senior	16-May-19	T3 - Plan of Adjustment	Prepare update email on 5/16/2019 for engagement management to send on Friday, 5/17/2019 for weekly status updates FOMB executives, such as N. Jarekso, highlighting key action items covered by the engagement team over the course of the week.	0.60	\$ 445.00	267.00
Chawla, Sonia	Senior	16-May-19	T3 - Plan of Adjustment	Analyze bank statement for sweep account ending in X406 moving funds into TSA account ending X548.	0.30	\$ 445.00	133.50
Chawla, Sonia	Senior	16-May-19	T3 - Plan of Adjustment	Analyze bank statement for sweep account ending in X406 moving funds into FAM accounts.	0.70	\$ 445.00	311.50
Chepenik, Adam Brandon	Partner/Principal	16-May-19	T3 - Long-Term Projections	Participate in meeting with Edwin Rios Rivera (Hacienda), Francisco Pares (Hacienda), G.Ojeda (FOMB), G. Maldonado (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Tajuddin (EY), C. Lieberman (EY) and J. Davis (McKinsey) to discuss the FOMB's assessment of the Tax Expenditure Report.	1.20	\$ 870.00	1,044.00
Chepenik, Adam Brandon	Partner/Principal	16-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY), A Chepenik (EY), G Malhotra (EY), G Ojeda (FOMB), JC Garcia (FOMB), D Mullins (EY), J Mackie (EY), R Rodriguez (FOMB) to discuss CRIM and municipalities.	1.10	\$ 870.00	957.00
Chepenik, Adam Brandon	Partner/Principal	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 870.00	261.00
Chepenik, Adam Brandon	Partner/Principal	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.00	\$ 435.00	1,740.00
Chepenik, Adam Brandon	Partner/Principal	16-May-19	T3 - Plan of Adjustment	Participate in discussion S Tajuddin (EY) and A Chepenik (EY) to discuss cashflow disclosures for disclosure statement.	0.70	\$ 870.00	609.00
Garcia, Francisco R.	Senior Manager	16-May-19	T3 - Plan of Adjustment	Review of updated internal analysis on 5/16/2019 \of the 6/30/2018 IFAT Report to identify new bank accounts.	1.20	\$ 720.00	864.00
Garcia, Francisco R.	Senior Manager	16-May-19	T3 - Plan of Adjustment	Review of updated internal analysis on 5/16/2019 \of the 6/30/2018 IFAT Report to identify bank account discrepancies.	0.90	\$ 720.00	648.00
Garcia, Francisco R.	Senior Manager	16-May-19	T3 - Plan of Adjustment	Review of information provided by the Senate relating to their bank accounts as of March 31, 2019.	0.60	\$ 720.00	432.00
Garcia, Francisco R.	Senior Manager	16-May-19	T3 - Plan of Adjustment	Review of weekly status update for FOMB.	0.40	\$ 720.00	288.00
Garcia, Francisco R.	Senior Manager	16-May-19	T3 - Plan of Adjustment	Support team with reviewing bank statements of Municipal Admin Funds to understand cash flow.	0.40	\$ 720.00	288.00
Garcia, Francisco R.	Senior Manager	16-May-19	T3 - Plan of Adjustment	Support team with reviewing bank statements of TSA accounts to understand cash flow.	0.30	\$ 720.00	216.00
Garcia, Francisco R.	Senior Manager	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY.	5.10	\$ 360.00	1,836.00
Good JR, Clark E	Manager	16-May-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 519.00	1,193.70
Good JR, Clark E	Manager	16-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 519.00	207.60
Good JR, Clark E	Manager	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR, Clark E	Manager	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.20	\$ 519.00	103.80

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Levy,Sheva R	Partner/Principal	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	16-May-19	T3 - Long-Term Projections	Review of PREPA mortality assumption	0.30	\$ 721.00	216.30
Levy,Sheva R	Partner/Principal	16-May-19	T3 - Long-Term Projections	Review of updated PREPA due diligence list	0.30	\$ 721.00	216.30
Lieberman,Charles	Staff	16-May-19	T3 - Long-Term Projections	Participate in meeting with Edwin Rios Rivera (Hacienda), Francisco Pares (Hacienda), G.Ojeda (FOMB), G. Maldonado (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Tajuddin (EY), C. Lieberman (EY) and J. Davis (McKinsey) to discuss the FOMB's assessment of the Tax Expenditure Report.	1.20	\$ 245.00	294.00
Lieberman,Charles	Staff	16-May-19	T3 - Long-Term Projections	Review tax report prior to meeting with Hacienda to discuss tax expenditure report	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	16-May-19	T3 - Long-Term Projections	Prepare summary of key takeaways for client of meeting with Hacienda to discuss the tax expenditure report	1.70	\$ 245.00	416.50
Lieberman,Charles	Staff	16-May-19	T3 - Long-Term Projections	Review FOMB's assessment of the Tax expenditure report in preparation for meeting with Hacienda	1.40	\$ 245.00	343.00
Lieberman,Charles	Staff	16-May-19	T3 - Long-Term Projections	Review notes from meeting with Hacienda to discuss the tax expenditure report	1.30	\$ 245.00	318.50
Lieberman,Charles	Staff	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.60	\$ 122.50	808.50
Linskey,Michael	Manager	16-May-19	T3 - Plan of Adjustment	Review of ERS flow of funds information from Conway to be used in cash management disclosure statement	1.20	\$ 595.00	714.00
Linskey,Michael	Manager	16-May-19	T3 - Plan of Adjustment	Review of ERS pension obligation bond resolutions for use in cash management disclosure statement	1.10	\$ 595.00	654.50
Linskey,Michael	Manager	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	9.20	\$ 297.50	2,737.00
Maciejewski,Brigid Jean	Manager	16-May-19	T3 - Plan of Adjustment	Participate in a working session with B Maciejewski (EY), J Moran-Eserski (EY) to discuss approach and next steps for HTA disclosure statement regarding cash management	0.60	\$ 595.00	357.00
Maciejewski,Brigid Jean	Manager	16-May-19	T3 - Plan of Adjustment	Review HTA Certified Fiscal Plan in preparation of HTA disclosure statement regarding cash management	2.40	\$ 595.00	1,428.00
Maciejewski,Brigid Jean	Manager	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, Pr to Detroit, MI	9.00	\$ 297.50	2,677.50
Mackie,James	Executive Director	16-May-19	T3 - Long-Term Projections	Participate in meeting with Edwin Rios Rivera (Hacienda), Francisco Pares (Hacienda), G.Ojeda (FOMB), G. Maldonado (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Tajuddin (EY), C. Lieberman (EY) and J. Davis (McKinsey) to discuss the FOMB's assessment of the Tax Expenditure Report.	1.20	\$ 810.00	972.00
Mackie,James	Executive Director	16-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY), A Chepenik (EY), G Malhotra (EY), G Ojeda (FOMB), JC Garcia (FOMB), D Mullins (EY), J Mackie (EY), R Rodriguez (FOMB) to discuss CRIM and municipalities	1.10	\$ 810.00	891.00
Malhotra,Gaurav	Partner/Principal	16-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY), A Chepenik (EY), G Malhotra (EY), G Ojeda (FOMB), JC Garcia (FOMB), D Mullins (EY), J Mackie (EY), R Rodriguez (FOMB) to discuss CRIM and municipalities	1.10	\$ 870.00	957.00
Malhotra,Gaurav	Partner/Principal	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL	4.00	\$ 435.00	1,740.00
Malhotra,Gaurav	Partner/Principal	16-May-19	T3 - Plan of Adjustment	Participate in meetings with K.Rifkand and N.Jaresko (FOMB)	3.20	\$ 870.00	2,784.00
Malhotra,Gaurav	Partner/Principal	16-May-19	T3 - Plan of Adjustment	Review updated board presentaion material	1.20	\$ 870.00	1,044.00
Malhotra,Gaurav	Partner/Principal	16-May-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 870.00	1,827.00
Moran-Eserski,Javier	Senior	16-May-19	T3 - Long-Term Projections	Prepare excel table comparing the municipalities ASES and PayGo expenses	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	16-May-19	T3 - Plan of Adjustment	Draft HTA major cash flows section for the cash management disclosure statement	2.60	\$ 445.00	1,157.00
Moran-Eserski,Javier	Senior	16-May-19	T3 - Plan of Adjustment	Draft HTA overview section for the cash management disclosure statement	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	16-May-19	T3 - Plan of Adjustment	Participate in a working session with B Maciejewski (EY), J Moran-Eserski (EY) to discuss approach and next steps for HTA disclosure statement regarding cash management	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	16-May-19	T3 - Long-Term Projections	Review estimated municipal ASES contribution for FY20	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	16-May-19	T3 - Long-Term Projections	Review estimated municipal PayGo expenses for FY20 as provided by EY pension team	0.40	\$ 445.00	178.00

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Moran-Eserski,Javier	Senior	16-May-19	T3 - Long-Term Projections	Review estimated municipal PayGo expenses for FY20 as provided by the government	0.30	\$ 445.00	133.50
Moran-Eserski,Javier	Senior	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Miami, FL to Washington, DC	1.40	\$ 222.50	311.50
Moran-Eserski,Javier	Senior	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Miami, FL	2.20	\$ 222.50	489.50
Moran-Eserski,Javier	Senior	16-May-19	T3 - Long-Term Projections	Update table comparing municipality expenses based on feedback from the manager	0.40	\$ 445.00	178.00
Mullins,Daniel R	Executive Director	16-May-19	T3 - Long-Term Projections	Participate in meeting with Edwin Rios Rivera (Hacienda), Francisco Pares (Hacienda), G.Ojeda (FOMB), G. Maldonado (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Tajuddin (EY), C. Lieberman (EY) and J. Davis (McKinsey) to discuss the FOMB's assessment of the Tax Expenditure Report.	1.20	\$ 810.00	972.00
Mullins,Daniel R	Executive Director	16-May-19	T3 - Long-Term Projections	Finalize tax expenditure documentation to be discussed at upcoming FOMB meeting	2.40	\$ 810.00	1,944.00
Mullins,Daniel R	Executive Director	16-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY), A Chepenik (EY), G Malhotra (EY), G Ojeda (FOMB), JC Garcia (FOMB), D Mullins (EY), J Mackie (EY), R Rodriguez (FOMB) to discuss CRIM and municipalities.	1.10	\$ 810.00	891.00
Neziroski,David	Staff	16-May-19	T3 - Fee Applications / Retention	Review exhibit D for March application	3.70	\$ 245.00	906.50
Nichols,Carly	Manager	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Nichols,Carly	Manager	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 519.00	259.50
Pannell,William Winder Thomas	Partner/Principal	16-May-19	T3 - Plan of Adjustment	Review current status of EY's work relative bank account balances for the Commonwealth and related planning of activities regarding restrictions identification and testing.	2.70	\$ 870.00	2,349.00
Pannell,William Winder Thomas	Partner/Principal	16-May-19	T3 - Plan of Adjustment	Review updated internal analysis of the 6/30/2018 IFAT Report to identify new bank accounts and bank account discrepancies.	0.80	\$ 870.00	696.00
Purdom,Emily Rose	Staff	16-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Centro Comprensivo de Cancer	1.20	\$ 245.00	294.00
Riggins,Kyle	Senior	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 405.00	162.00
Sacks,Justin	Manager	16-May-19	T3 - Plan of Adjustment	Update consolidated inventory of bank accounts based on new information obtained from Hacienda for accounts under the custody of Hacienda to rollforward from 6/30/18 to 12/31/2018.	1.10	\$ 595.00	654.50
Sacks,Justin	Manager	16-May-19	T3 - Plan of Adjustment	Update consolidated inventory of bank accounts based on new information obtained from Hacienda for accounts under the custody of Hacienda to rollforward from 12/31/2018 to 3/31/2019.	1.10	\$ 595.00	654.50
Sacks,Justin	Manager	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.60	\$ 297.50	1,963.50
Santambrogio,Juan	Executive Director	16-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	3.50	\$ 405.00	1,417.50
Stricklin,Todd	Senior	16-May-19	T3 - Long-Term Projections	Draft PREPA frozen benefit components in Proval pursuant to modeling the PREPA system freeze	1.60	\$ 405.00	648.00
Stricklin,Todd	Senior	16-May-19	T3 - Long-Term Projections	Develop new PREPA code benefit definition versions for employees eligible at the freeze date to support freeze modeling	2.60	\$ 405.00	1,053.00
Stricklin,Todd	Senior	16-May-19	T3 - Long-Term Projections	Draft the PREPA freeze coding for active participants: developing new benefit definition versions for employees not eligible at the freeze date to support freeze modeling	2.10	\$ 405.00	850.50
Stricklin,Todd	Senior	16-May-19	T3 - Long-Term Projections	Develop benefit definitions for grandfathered merit benefits for those reaching eligibility within 6 months after the freeze to support freeze modeling	1.80	\$ 405.00	729.00
Stricklin,Todd	Senior	16-May-19	T3 - Long-Term Projections	Develop PREPA expression logic for all new benefit definitions to creating separate valuations for employees retaining eligibility at the freeze date to support freeze modeling	2.40	\$ 405.00	972.00
Stricklin,Todd	Senior	16-May-19	T3 - Long-Term Projections	Review aggregate PREPA valuation outputs in comparison with other system freeze impacts to document all hardcoded areas for future alternative scenarios	2.10	\$ 405.00	850.50
Stricklin,Todd	Senior	16-May-19	T3 - Long-Term Projections	Summarize PREPA freeze coding key elements as currently drafted for review by team	0.90	\$ 405.00	364.50
Tague,Robert	Senior Manager	16-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00

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Tague,Robert	Senior Manager	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL.	5.60	\$ 360.00	2,016.00
Tajuddin,Salman Naveed	Senior Manager	16-May-19	T3 - Long-Term Projections	Participate in meeting with Edwin Rios Rivera (Hacienda), Francisco Pares (Hacienda), G.Ojeda (FOMB), G. Maldonado (FOMB), A. Chepenik (EY), D. Mullins (EY), J. Mackie (EY), S. Tajuddin (EY), C. Lieberman (EY) and J. Davis (McKinsey) to discuss the FOMB's assessment of the Tax Expenditure Report.	1.20	\$ 720.00	864.00
Tajuddin,Salman Naveed	Senior Manager	16-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY), A Chepenik (EY), G Malhotra (EY), G Ojeda (FOMB), JC Garcia (FOMB), D Mullins (EY), J Mackie (EY), R Rodriguez (FOMB) to discuss CRIM and municipalities.	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	16-May-19	T3 - Plan of Adjustment	Continue editing cash management write-up for inclusion in the disclosure statement: section on rum tax cash flows	1.40	\$ 720.00	1,008.00
Tajuddin,Salman Naveed	Senior Manager	16-May-19	T3 - Plan of Adjustment	Edit cash management write-up to address new information on COFINA cash flows	2.20	\$ 720.00	1,584.00
Tajuddin,Salman Naveed	Senior Manager	16-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.00	\$ 360.00	1,440.00
Tajuddin,Salman Naveed	Senior Manager	16-May-19	T3 - Plan of Adjustment	Participate in discussion S Tajuddin (EY) and A Chepenik (EY) to discuss cashflow disclosures for disclosure statement.	0.70	\$ 720.00	504.00
Tajuddin,Salman Naveed	Senior Manager	16-May-19	T3 - Plan of Adjustment	Review tax expenditure report to obtain understanding of issues related forecasting revenue.	1.40	\$ 720.00	1,008.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Panel sobre el Fiscal Especial Independiente (FEI) and Comision de Energia.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft template for Banco de Desarrollo Economico para Puerto Rico.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Desarrollo Socioeconomico de la Familia.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Departamento de Recursos Naturales y Ambientales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Departamento de Estado.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Departamento de Transportacion y Obras Publicas.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft template for Administracion de Desarrollo Socioeconomico de la Familia.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft template for Departamento de Recursos Naturales y Ambientales	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft template for Departamento de Estado.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft template for Departamento de Transportacion y Obras Publicas	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Comision Industrial.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Banco de Desarrollo Economico para Puerto Rico.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Departamento de Salud.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Seguros de Salud.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Cámara de los Representantes.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina Independiente Proteccion al Consumidor.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Departamento de Salud.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Seguros de Salud.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Cámara de los Representantes.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina Independiente Proteccion al Consumidor.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de etica Gubernamental.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Instituto de Estadística Administración de Servicios Médicos	0.10	\$ 245.00	24.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Fideicomiso Institucional de la Guardia Nacional Autoridad Metropolitana de Autobuses.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina Comisionado de Seguros Bosque Modelo.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Corporacion Fondo Seguro Estado Corporación de Financiamiento Municipal (COFIM).	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Instituto de Estadística Administración de Servicios Médicos	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Fideicomiso Institucional de la Guardia Nacional Autoridad Metropolitana de Autobuses.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina Comisionado de Seguros Bosque Modelo.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Corporacion Fondo Seguro Estado Corporación de Financiamiento Municipal (COFIM).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Transporte Integrado Centro de Recaudacion de Ingresos Municipales (CRIM).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Transporte Integrado Centro de Recaudacion de Ingresos Municipales (CRIM).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Asuntos Federales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Servicios Legislativos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Gerencia y Presupuesto.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Desarrollo Socioeconomico y Comunitario.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de etica Gubernamental.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Servicios Legislativos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Gerencia y Presupuesto.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Desarrollo Socioeconomico y Comunitario.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina Comisionado de Instituciones Financieras.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administración de Vivienda Pública.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Servicios Generales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina Gobernador.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Gerencia de Permisos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Asuntos Federales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Servicios Generales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina Gobernador.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Gerencia de Permisos.	0.10	\$ 245.00	24.50

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Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administración de Vivienda Pública.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Tierras.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Exencion Contributiva Industrial.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Instituto de Ciencias Forenses.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Instituto de Cultura Puertorriquena.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de los Puertos.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Exencion Contributiva Industrial.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Instituto de Ciencias Forenses.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Instituto de Cultura Puertorriquena.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad Puerto de Ponce.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Corporacion para la Difusion Publica.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Terrenos.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Transporte Maritimo.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Servicios con Antelacion al Juicio.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Tierras.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Terrenos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Transporte Maritimo.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Servicios con Antelacion al Juicio.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	16-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Corporacion para la Difusion Publica.	0.10	\$ 245.00	24.50
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for cash balance.	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for investments balance	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for cash balance.	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for investments balance	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30 statements for Banco Popular related to PRASA for cash and investment balance	1.40	\$ 445.00	623.00
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of 6/30 statements from Banco Popular for COFINA for cash and investment balance	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for cash balance.	1.10	\$ 445.00	489.50
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for investments balance	1.10	\$ 445.00	489.50
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for cash balance.	0.80	\$ 445.00	356.00

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Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements Housing Financing Authority for investments balance	0.80	\$ 445.00	356.00
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for cash balance.	0.90	\$ 445.00	400.50
Zorrilla,Nelly E	Senior	16-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Popular 6/30/2018 statements for Housing Financing Authority for investments balance	0.90	\$ 445.00	400.50
Alba,Dominique M	Staff	17-May-19	T3 - Plan of Adjustment	Call with BNY Mellon regarding account clarification including online access and outstanding accounts	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	17-May-19	T3 - Plan of Adjustment	Call with Citibank regarding account clarification including online access and outstanding accounts	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	17-May-19	T3 - Plan of Adjustment	Call with Fine Arts Center Corporation regarding account clarification including online access and outstanding accounts	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	17-May-19	T3 - Plan of Adjustment	Call with FirstBank regarding account clarification including online access and outstanding accounts	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	17-May-19	T3 - Plan of Adjustment	Identify outstanding accounts at financial institutions with last date of contact to follow up accordingly	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	17-May-19	T3 - Plan of Adjustment	Perform account reconciliation to ensure bank statements with relevant account information have been uploaded to Relativity for all respective accounts	1.20	\$ 245.00	294.00
Alba,Dominique M	Staff	17-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	6.10	\$ 122.50	747.25
Alba,Dominique M	Staff	17-May-19	T3 - Plan of Adjustment	Update inventory listing to identify duplicates and accounts that have been confirmed by account holders as not belonging to their institutor	1.40	\$ 245.00	343.00
Alba,Dominique M	Staff	17-May-19	T3 - Plan of Adjustment	Update metrics to include those accounts with no online access but with support received through emailed bank statements	1.10	\$ 245.00	269.50
Burr,Jeremy	Senior	17-May-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), other FOMB, S O'Rourke (McK), L Farmer (McK), R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to discuss the current status of the GF resolutions, implementation meetings and fiscal plan update	1.10	\$ 445.00	489.50
Burr,Jeremy	Senior	17-May-19	T3 - Long-Term Projections	Prepare summary of ASES premium payments from the municipalities to be incorporated in FOMB decisions documents	0.30	\$ 445.00	133.50
Carpenter,Christina Maria	Staff	17-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.80	\$ 122.50	588.00
Chawla,Sonia	Senior	17-May-19	T3 - Plan of Adjustment	Analyze agencies with missing consent letters as of 5/17/2019 to prepare list of accounts to follow up with BPPR for online access.	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	17-May-19	T3 - Plan of Adjustment	Follow up with R. Rodriguez Dumont at Banco Popular to obtain update on receiving online access to accounts with new consent letters as of 5/17/2019.	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	17-May-19	T3 - Plan of Adjustment	Analyze accounts held with AFV to prepare list of accounts to follow up with BPPR for online access.	0.80	\$ 445.00	356.00
Chawla,Sonia	Senior	17-May-19	T3 - Plan of Adjustment	Follow up with R. Rodriguez Dumont at Banco Popular to obtain update on receiving online accesss to accounts held with AFV.	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	17-May-19	T3 - Plan of Adjustment	Follow up with D. Roigrodriguez at Banco Popular on webportal access to account statements to download for 3/31/19 testing of account balances.	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	17-May-19	T3 - Plan of Adjustment	Prepare plan for restrictions testing for next week.	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	17-May-19	T3 - Plan of Adjustment	Support team with updating account inventory listing to clean up agency names.	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	17-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.60	\$ 222.50	1,468.50
Chawla,Sonia	Senior	17-May-19	T3 - Plan of Adjustment	Update account inventory listing to remove duplicate accounts	0.80	\$ 445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	17-May-19	T3 - Plan of Adjustment	Participate in weekly board strategy session to discuss plan of adjustment. Call led by N Jaresko (FOMB) with FOMB board member participation. EY participants: J Santambrogio (EY), G Malhotra (EY), and A Chepenik (EY)	0.80	\$ 870.00	696.00
Dougherty,Ryan Curran	Senior	17-May-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), other FOMB, S O'Rourke (McK), L Farmer (McK), R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to discuss the current status of the GF resolutions, implementation meetings and fiscal plan update	1.10	\$ 445.00	489.50
Garcia,Francisco R.	Senior Manager	17-May-19	T3 - Plan of Adjustment	Review restrictions testing workplan.	1.20	\$ 720.00	864.00
Good JR,Clark E	Manager	17-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	17-May-19	T3 - Long-Term Projections	Participate in call with T Quach (EY) and C Good (EY) to discuss JRS freeze coding	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	17-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70

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Good JR,Clark E	Manager	17-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	17-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	17-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	17-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	17-May-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 519.00	726.60
Huang,Baibing	Staff	17-May-19	T3 - Plan of Adjustment	Upload documents for First Bank onto Relativity	0.20	\$ 245.00	49.00
Huang,Baibing	Staff	17-May-19	T3 - Plan of Adjustment	Upload documents for US Bank onto Relativity	0.20	\$ 245.00	49.00
Huang,Baibing	Staff	17-May-19	T3 - Plan of Adjustment	Upload documents for BNY Mellon onto Relativity	0.20	\$ 245.00	49.00
Huang,Baibing	Staff	17-May-19	T3 - Plan of Adjustment	Upload documents for Banco Popular onto Relativity	0.20	\$ 245.00	49.00
Huang,Baibing	Staff	17-May-19	T3 - Plan of Adjustment	Upload documents for Northern Bank onto Relativity	0.30	\$ 245.00	73.50
Huang,Baibing	Staff	17-May-19	T3 - Plan of Adjustment	Upload documents for Scotiabank onto Relativity	0.30	\$ 245.00	73.50
Levy,Sheva R	Partner/Principal	17-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY) and T Stricklin (EY) to address questions from FOMB regarding actuarial metrics for the different pension plans	0.20	\$ 721.00	144.20
Levy,Sheva R	Partner/Principal	17-May-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 721.00	1,009.40
Levy,Sheva R	Partner/Principal	17-May-19	T3 - Long-Term Projections	Review questions from FOMB regarding actuarial metrics for pension plans	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	17-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Lieberman,Charles	Staff	17-May-19	T3 - Plan of Adjustment	Correspondence related to cash management memo	0.40	\$ 245.00	98.00
Linsky,Michael	Manager	17-May-19	T3 - Plan of Adjustment	Prepare flow of funds diagram for ERS cash management disclosure statement	0.80	\$ 595.00	476.00
Linsky,Michael	Manager	17-May-19	T3 - Plan of Adjustment	Draft of ERS cash management disclosure statement	2.10	\$ 595.00	1,249.50
Mackie,James	Executive Director	17-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel San Juan, PR to Washington, DC	6.10	\$ 405.00	2,470.50
Malhotra,Gaurav	Partner/Principal	17-May-19	T3 - Plan of Adjustment	Participate in weekly board strategy session to discuss plan of adjustment. Call led by N Jaresko (FOMB) with FOMB board member participation. EY participants: J Santambrosio (EY), G Malhotra (EY), and A Chenevik (EY)	0.80	\$ 870.00	696.00
Moran-Eserski,Javier	Senior	17-May-19	T3 - Plan of Adjustment	Analyze Act 22-2000 to identify HTA's sources of income for the disclosure statement	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	17-May-19	T3 - Long-Term Projections	Review analysis on Puerto Rico's employee retirement system for grammatical errors and formatting prior to sharing with the client	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	17-May-19	T3 - Long-Term Projections	Review FY18 ASER contribution for each municipality to include in analysis	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	17-May-19	T3 - Long-Term Projections	Review FY19 PayGo information for municipalities to include in analysis	1.40	\$ 445.00	623.00
Moran-Eserski,Javier	Senior	17-May-19	T3 - Plan of Adjustment	Update major cash flow section of the cash management disclosure document to include federal aid received by FTA and FHWA	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	17-May-19	T3 - Plan of Adjustment	Update major cash flow section of the cash management disclosure document to include cashflows for gasoline and diesel tax	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	17-May-19	T3 - Plan of Adjustment	Update major cash flow section of the cash management disclosure document to include cashflows for Motor Vehicle License Fees	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	17-May-19	T3 - Plan of Adjustment	Update major cash flow section of the cash management disclosure document to include cash flows for Petroleum Products Tax	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	17-May-19	T3 - Plan of Adjustment	Update major cash flow section of the cash management disclosure document to include cashflows for toll fines revenue	0.80	\$ 445.00	356.00
Nichols,Carly	Manager	17-May-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 519.00	882.30
Panagiotakis,Sofia	Senior Manager	17-May-19	T3 - Long-Term Projections	Participate in meeting with G Maldonado (FOMB), other FOMB, S O'Rourke (McK), L Farmer (McK), R Dougherty (EY), S Panagiotakis (EY), and J Burr (EY) to discuss the current status of the GF resolutions, implementation meetings and fiscal plan update	1.10	\$ 720.00	792.00
Panagiotakis,Sofia	Senior Manager	17-May-19	T3 - Long-Term Projections	Revise the resolutions based on conversation with McKinsey to revise certain reinvestments.	0.50	\$ 720.00	360.00
Pannell,William Winder Thomas	Partner/Principal	17-May-19	T3 - Plan of Adjustment	Review information provided by Account Holders (Commonwealth Agencies) and Financial Institutions to support our work relative to Bank Account Balances	2.30	\$ 870.00	2,001.00
Pannell,William Winder Thomas	Partner/Principal	17-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	5.50	\$ 435.00	2,392.50

Exhibit D
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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Purdom,Emily Rose	Staff	17-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administración de Servicios Médicos	1.10	\$ 245.00	269.50
Purdom,Emily Rose	Staff	17-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad Puerto de Ponce	0.10	\$ 245.00	24.50
Purdom,Emily Rose	Staff	17-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Centro Comprensivo de Cancer	1.20	\$ 245.00	294.00
Purdom,Emily Rose	Staff	17-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Comisión de Energía de Puerto Rico (PREC)	0.30	\$ 245.00	73.50
Purdom,Emily Rose	Staff	17-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Compania de Fomento Industrial (PRIDCO)	0.10	\$ 245.00	24.50
Purdom,Emily Rose	Staff	17-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Departamento de Vivienda (DV)	0.90	\$ 245.00	220.50
Quach,TranLinh	Senior Manager	17-May-19	T3 - Long-Term Projections	Participate in call with T Quach (EY) and C Good (EY) to discuss JRS freeze coding	0.70	\$ 655.00	458.50
Riggins,Kyle	Senior	17-May-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Riggins,Kyle	Senior	17-May-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 405.00	931.50
Riggins,Kyle	Senior	17-May-19	T3 - Creditor Mediation Support	REDACTED	2.80	\$ 405.00	1,134.00
Sacks,Justin	Manager	17-May-19	T3 - Plan of Adjustment	Review D&P 6/30 "identified" support in Relativity (TeamConnect	2.40	\$ 595.00	1,428.00
Santambrogio,Juan	Executive Director	17-May-19	T3 - Long-Term Projections	REDACTED	2.10	\$ 810.00	1,701.00
Santambrogio,Juan	Executive Director	17-May-19	T3 - Plan of Adjustment	Participate in weekly board strategy session to discuss plan of adjustment. Call led by N Jaresko (FOMB) with FOMB board member participation. EY participants: J Santambrogio (EY), G Malhotra (EY), and A Chopenik (EY)	0.80	\$ 810.00	648.00
Stricklin,Todd	Senior	17-May-19	T3 - Long-Term Projections	Conference call with S Levy (EY) and T Stricklin (EY) to address questions from FOMB regarding actuarial metrics for the different pension plans	0.20	\$ 405.00	81.00
Stricklin,Todd	Senior	17-May-19	T3 - Long-Term Projections	Update valuation summary sheet with actuarial metrics for UPR to compile all updated references for FOMB update request	1.00	\$ 405.00	405.00
Trang,Quan H	Manager	17-May-19	T3 - Plan of Adjustment	Credential creation for additional Oniell Borges attorneys	1.40	\$ 595.00	833.00
Trang,Quan H	Manager	17-May-19	T3 - Plan of Adjustment	QC uploaded native documents for Scotiabank	0.60	\$ 595.00	357.00
Trang,Quan H	Manager	17-May-19	T3 - Plan of Adjustment	QC uploaded native documents for Northern Trust	0.60	\$ 595.00	357.00
Trang,Quan H	Manager	17-May-19	T3 - Plan of Adjustment	Update loading procedure to prevent further potential mistakes	1.20	\$ 595.00	714.00
Trang,Quan H	Manager	17-May-19	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to make sure all Relativity functions and components working properly	2.40	\$ 595.00	1,428.00
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Corporación del Fondo de Interés Apremiante (COFINA).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Guardia Nacional.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Recursos Naturales.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Mejoramiento para las Escuelas Públicas (OMEP).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Corporacion Provento ENLACE Cano Martín Pena.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Guardia Nacional.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Administracion de Recursos Naturales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Oficina de Mejoramiento para las Escuelas Públicas (OMEP).	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Corporacion Provento ENLACE Cano Martín Pena.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	17-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish) for Banco de Desarrollo Economico para Puerto Rico	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	17-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.30	\$ 122.50	771.75
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Assignments under the Treasury Custody for cash balance	0.20	\$ 445.00	89.00

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Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Assignments under the Treasury Custody for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Department of Correction and Rehabilitation for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Department of Correction and Rehabilitation for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Department of Economic Development and Trade for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Department of Economic Development and Trade for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Department of Finance (Other Puerto Rico Treasury Custody Accounts) for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Department of Finance (Other Puerto Rico Treasury Custody Accounts) for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Electric Power Authority for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Electric Power Authority for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Electronic Lottery for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Electronic Lottery for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for General Court of Justice for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for General Court of Justice for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Highway and Transportation Authority for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Highway and Transportation Authority for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Industrial Development Company for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Industrial Development Company for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Institutional Trust of the National Guard of Puerto Rico for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Institutional Trust of the National Guard of Puerto Rico for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Metropolitan Bus Authority for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Metropolitan Bus Authority for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Public Broadcasting Corporation for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Public Broadcasting Corporation for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Puerto Rico Public Broadcasting Corporation for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Banco Santander 6/30/2018 statements for Puerto Rico Public Broadcasting Corporation for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Scotiabank 6/30/2018 statements for PRASA for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Scotiabank 6/30/2018 statements for PRASA for investments balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of Scotiabank 6/30/2018 statements for Compania de Turismo for cash balance	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of US Bank 6/30/2018 statements for PREPA for cash balance	0.20	\$ 445.00	89.00

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Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of US Bank 6/30/2018 statements for PREPA for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of US Bank 6/30/2018 statements for UPR for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of US Bank 6/30/2018 statements for UPR for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of US Bank 6/30/2018 statements for Public Buildings Authority for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of US Bank 6/30/2018 statements for Public Buildings Authority for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of US Bank 6/30/2018 statements for Industrial Development company for cash balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Level 2 review of US Bank 6/30/2018 statements for Industrial Development company for investments balance	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	17-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	6.70	\$ 222.50	1,490.75
Zorrilla,Nelly E	Senior	17-May-19	T3 - Plan of Adjustment	Update universal listing of account inventory to add in correct agency names	0.60	\$ 445.00	267.00
Burr,Jeremy	Senior	19-May-19	T3 - Long-Term Projections	Prepare a summary of the agencies with large variances to support discussions between the Government and the FOMB	1.80	\$ 445.00	801.00
Chepenik,Adam Brandon	Partner/Principal	19-May-19	T3 - Long-Term Projections	Prepare analysis on updated paygo and ASES liabilities	1.80	\$ 870.00	1,566.00
Molina Acajabon,Michelle Adriana	Senior	19-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Boston, MA to New York, NY	3.00	\$ 222.50	667.50
Mullins,Daniel R	Executive Director	19-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Baltimore, ME	8.30	\$ 405.00	3,361.50
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Analyze Retirement Accounts/Teachers Retirement System accounts identified by BNY Mellon POC as duplicates	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Analyze UPR accounts identified by BNY Mellon POC as duplicates	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Call with BNY Mellon regarding email sent last week about 13 outstanding accounts and online access to Ports Authority	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Call with BNY Mellon regarding several outstanding retirement accounts and clarification on accounts held at the bank	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Call with Citibank regarding 13 outstanding accounts and send follow up email	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Email Santander Securities regarding signatories and restriction	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Extract BNY Mellon bank statements received through encrypted email to prepare for Relativity upload	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	20-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Atlanta, GA to New York, NY	5.90	\$ 122.50	722.75
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Follow up with BNY Mellon regarding missing accounts and outstanding agencies, including pending access to Ports Authority	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Follow up with US Bank on 5 Non-PREPA accounts POC forwarded to account managers	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 245.00	220.50
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Respond to open items in emails received from banks through Promesa Outlook account	1.30	\$ 245.00	318.50
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Update account inventory listing to reflect financial institution responses with clarification received on accounts	1.10	\$ 245.00	269.50
Alba,Dominique M	Staff	20-May-19	T3 - Plan of Adjustment	Verify that we have online account login information for all relevant banks and agencies	0.90	\$ 245.00	220.50
Bugden,Nicholas R	Manager	20-May-19	T3 - Long-Term Projections	Prepare revision to draft SUT recommendation letter	1.40	\$ 595.00	833.00
Burr,Jeremy	Senior	20-May-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the professional fees reduction analysis	0.80	\$ 445.00	356.00
Carpenter,Christina Maria	Staff	20-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to New York, NY	3.60	\$ 122.50	441.00
Chawla,Sonia	Senior	20-May-19	T3 - Plan of Adjustment	Review agreement between FOMB and Senate to analyze if financial information provided in an excel template, as they will not provide bank statements, is sufficient.	1.80	\$ 445.00	801.00
Chawla,Sonia	Senior	20-May-19	T3 - Plan of Adjustment	Support team with preparing follow up email to US Bank on 5 NON-PREPA accounts.	0.60	\$ 445.00	267.00

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Chawla,Sonia	Senior	20-May-19	T3 - Plan of Adjustment	Follow up with FIs for account balances for rollforward procedures.	2.20	\$ 445.00	979.00
Chawla,Sonia	Senior	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	20-May-19	T3 - Plan of Adjustment	Prepare plan to analyze restrictions testing as of 6/30 using available information.	1.20	\$ 445.00	534.00
Chawla,Sonia	Senior	20-May-19	T3 - Plan of Adjustment	Prepare plan to analyze restrictions testing going forward for rollforward procedures	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	20-May-19	T3 - Plan of Adjustment	Draft responses to questions related to testing restrictions.	2.90	\$ 445.00	1,290.50
Chepenik,Adam Brandon	Partner/Principal	20-May-19	T3 - Long-Term Projections	Prepare slides for pension under funding presentation	1.40	\$ 870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	20-May-19	T3 - Plan of Adjustment	Participate in call with K Rifkind (FOMB), O Shah (McKinsey), S Tajuddin and A Chepenik (EY) to discuss cash flow reporting requirement 208(c) from Promesa	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	20-May-19	T3 - Plan of Adjustment	prepare pension paygo slides	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	20-May-19	T3 - Long-Term Projections	Research and analyze data for historical pension underfunding presentation	2.90	\$ 870.00	2,523.00
Chepenik,Adam Brandon	Partner/Principal	20-May-19	T3 - Long-Term Projections	Review pension data	0.30	\$ 870.00	261.00
Day,Timothy Sean	Manager	20-May-19	T3 - Long-Term Projections	Review PREPA model liabilities reflecting benefit cuts, focus on current active participants	1.10	\$ 519.00	570.90
Day,Timothy Sean	Manager	20-May-19	T3 - Long-Term Projections	Review PREPA model liabilities reflecting benefit cuts, focus on sample lives with benefits that would be partially protected due to the threshold	1.80	\$ 519.00	934.20
Garcia,Francisco R.	Senior Manager	20-May-19	T3 - Plan of Adjustment	Draft communication to AAFAF requesting support to obtain access to online bank account platforms.	0.20	\$ 720.00	144.00
Garcia,Francisco R.	Senior Manager	20-May-19	T3 - Plan of Adjustment	Draft status update on bank account testing with plan for restrictions testing to FOMB and Proskauer.	1.40	\$ 720.00	1,008.00
Garcia,Francisco R.	Senior Manager	20-May-19	T3 - Plan of Adjustment	Finalize workplan for restrictions testing.	2.20	\$ 720.00	1,584.00
Garcia,Francisco R.	Senior Manager	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 720.00	648.00
Good JR,Clark E	Manager	20-May-19	T3 - Expert Testimony	REDACTED	1.40	\$ 519.00	726.60
Good JR,Clark E	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 519.00	363.30
Haffenden,Romaine Carl	Staff	20-May-19	T3 - Plan of Adjustment	Analyze supporting documentation for agency Autoridad de Transporte Integrado as of 6/30 testing performed by D&P	1.90	\$ 245.00	465.50
Haffenden,Romaine Carl	Staff	20-May-19	T3 - Plan of Adjustment	Determine restriction classifications of accounts belonging to agency Autoridad de Transporte Integrado	1.40	\$ 245.00	343.00
Haffenden,Romaine Carl	Staff	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 245.00	220.50
Haffenden,Romaine Carl	Staff	20-May-19	T3 - Plan of Adjustment	Review relevant supporting documentation of Level 2 review	0.90	\$ 245.00	220.50
Haffenden,Romaine Carl	Staff	20-May-19	T3 - Plan of Adjustment	Review restriction categories to understand definition of debt servicing accounts, so testing over restrictions is appropriately categorized.	2.10	\$ 245.00	514.50
Haffenden,Romaine Carl	Staff	20-May-19	T3 - Plan of Adjustment	Transfer restriction classifications, analysis, and evaluation to database for Autoridad de Transporte Integrado	1.20	\$ 245.00	294.00
Kleinman,Miriam	Senior	20-May-19	T3 - Long-Term Projections	Correct PAYGO municipality costs in analysis	0.30	\$ 405.00	121.50
Kleinman,Miriam	Senior	20-May-19	T3 - Long-Term Projections	Correct ASES municipality costs in analysis	0.30	\$ 405.00	121.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 245.00	220.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X324 for restrictions for account holder Administracion de Servicios de Salud Mental y Contra la Adiccion	0.90	\$ 245.00	220.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X886 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.80	\$ 245.00	196.00
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X894 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X912 for restrictions for account holder Administracion de Asuntos Federales.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X492 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.40	\$ 245.00	98.00
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X517 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.40	\$ 245.00	98.00
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X526 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X154 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X108 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X116 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X132 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X140 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.70	\$ 245.00	171.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X626 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X303 for restrictions for account holder Administracion de Servicios Generales.	0.70	\$ 245.00	171.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X316 for restrictions for account holder Administracion de Asuntos Federales.	1.10	\$ 245.00	269.50
Lam,Hui Hui	Staff	20-May-19	T3 - Plan of Adjustment	Review account ending in X332 for restrictions for account holder Administracion de Asuntos Federales.	0.40	\$ 245.00	98.00
Levy,Sheva R	Partner/Principal	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	20-May-19	T3 - Long-Term Projections	Review questions from FOMB regarding actuarial metrics for 2 additional plans	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	20-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review email related to the review of SB 1268 and its impacts on the Fiscal Plan for FOMB	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review emails related to the review of the House Bill 1635 for the FOMB	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Draft preliminary letter analyzing the impact HB 1635 on the fiscal plan for the FOMB	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review and summarize Agency 119 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review and summarize Agency 153 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review and summarize Agency 155 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review and summarize Agency 231 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review and summarize Agency 265 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review and summarize Agency 62 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review and summarize Agency 68 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	20-May-19	T3 - Long-Term Projections	Review letter from FOMB on legalizing video lottery machines in preparation for drafting letter for the FOMB on HB 1635 - Sports gambling	0.70	\$ 245.00	171.50

Exhibit D
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Linskey, Michael	Manager	20-May-19	T3 - Plan of Adjustment	Participate in conference call with R Tague, M Linksey, S Tajuddin, B Maciejewski (EY) and C Soto and L Rodriguez (ERS) to discuss cash management aspects of ERS	0.50	\$ 595.00	297.50
Linskey, Michael	Manager	20-May-19	T3 - Plan of Adjustment	Update ERS cash management disclosure statement for new information received from ERS	1.10	\$ 595.00	654.50
Linskey, Michael	Manager	20-May-19	T3 - Long-Term Projections	Update disaster aid revolver based on new proposal received from government	0.70	\$ 595.00	416.50
Maciejewski, Brigid Jean	Manager	20-May-19	T3 - Plan of Adjustment	Participate in conference call with R Tague, M Linskey, S Tajuddin, B Maciejewski (EY) and C Soto and L Rodriguez (ERS) to discuss cash management aspects of ERS	0.50	\$ 595.00	297.50
Maciejewski, Brigid Jean	Manager	20-May-19	T3 - Plan of Adjustment	Review Law 1-2015 in preparation of HTA disclosure statement regarding cash management	1.70	\$ 595.00	1,011.50
Maciejewski, Brigid Jean	Manager	20-May-19	T3 - Plan of Adjustment	Review Law 22-2000 sections 1-10 in preparation of HTA disclosure statement regarding cash management	1.70	\$ 595.00	1,011.50
Maciejewski, Brigid Jean	Manager	20-May-19	T3 - Plan of Adjustment	Review Law 22-2000 sections 11-20 in preparation of HTA disclosure statement regarding cash management	1.90	\$ 595.00	1,130.50
Maciejewski, Brigid Jean	Manager	20-May-19	T3 - Plan of Adjustment	Review Law 22-2000 sections 21-28 in preparation of HTA disclosure statement regarding cash management	1.80	\$ 595.00	1,071.00
Maciejewski, Brigid Jean	Manager	20-May-19	T3 - Plan of Adjustment	Review Law 30-2013 in preparation of HTA disclosure statement regarding cash management	0.80	\$ 595.00	476.00
Maciejewski, Brigid Jean	Manager	20-May-19	T3 - Plan of Adjustment	Review Law 31-2013 in preparation of HTA disclosure statement regarding cash management	1.10	\$ 595.00	654.50
Molina Acajabon, Michelle Adriana	Senior	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 445.00	400.50
Molina Acajabon, Michelle Adriana	Senior	20-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Administracion de Terrenos	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	20-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Autoridad de Energia Electrica	1.30	\$ 445.00	578.50
Molina Acajabon, Michelle Adriana	Senior	20-May-19	T3 - Plan of Adjustment	Review restriction category definitions to obtain understanding over custodial accounts to ensure appropriate restriction classifications are captured when performed classification testing as of 3/31/19 for preliminary analysis.	2.10	\$ 445.00	934.50
Molina Acajabon, Michelle Adriana	Senior	20-May-19	T3 - Plan of Adjustment	Review restriction support for Administracion de Terrenos	1.20	\$ 445.00	534.00
Molina Acajabon, Michelle Adriana	Senior	20-May-19	T3 - Plan of Adjustment	Review restriction support for Autoridad de Energia Electrica	1.40	\$ 445.00	623.00
Molina Acajabon, Michelle Adriana	Senior	20-May-19	T3 - Plan of Adjustment	Review restriction support for Autoridad para las Alianzas Publico Privadas	1.40	\$ 445.00	623.00
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Prepare table comparing historical pension liabilities, active members, and annual contributions for Puerto Rico's employee retirement system	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Prepare analysis on the gap between recommended pension contribution vs. actual contribution from 1999-2015 for pension systems	1.40	\$ 445.00	623.00
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Review Milliman Actuarial Report for ERS (FY16) to source pension liability for that year	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Review Milliman Actuarial Report for ERS (FY17) to source pension liability for that year	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Review Milliman Actuarial Report for JRS (FY16) to source pension liability for that year	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Review Milliman Actuarial Report for JRS (FY17) to source pension liability for that year	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Review Milliman Actuarial Report for TRS (FY16) to source pension liability for that year	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Review Milliman Actuarial Report for TRS (FY17) to source pension liability for that year	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	20-May-19	T3 - Long-Term Projections	Review pension historical contribution from 1999-2015 for ERS, TRS, and JRS	0.30	\$ 445.00	133.50
Neziroski, David	Staff	20-May-19	T3 - Fee Applications / Retention	Continue review exhibit D for March application	3.60	\$ 245.00	882.00

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Nichols, Carly	Manager	20-May-19	T3 - Creditor Mediation Support	REDACTED	2.30	\$ 519.00	1,193.70
Panagiotakis, Sofia	Senior Manager	20-May-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the professional fees reduction analysis	0.80	\$ 720.00	576.00
Pannell, William Winder Thomas	Partner/Principal	20-May-19	T3 - Plan of Adjustment	Review Disclosure Statement section on Cash Management	0.40	\$ 870.00	348.00
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Junta Reglamentadora de Telecomunicaciones de Puerto Rico (JRTPR)	0.10	\$ 245.00	24.50
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad de Asesoría Financiera y Agencia Fiscal (AAFAF)	0.10	\$ 245.00	24.50
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad para las Alianzas Público Privadas (AAP)	0.30	\$ 245.00	73.50
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administración de Compensaciones por Accidentes de Automóviles (ACAA)	0.80	\$ 245.00	196.00
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad Metropolitana de Autobuses	0.70	\$ 245.00	171.50
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Oficina de Gerencia y Presupuesto (OGP)	0.20	\$ 245.00	49.00
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Oficina de Gerencia de Permisos (OGPe)	0.10	\$ 245.00	24.50
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administración de Terrenos	0.40	\$ 245.00	98.00
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Lotería Tradicional	0.10	\$ 245.00	24.50
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Corporación para la Difusión Pública (WIPR)	0.20	\$ 245.00	49.00
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Departamento de Recursos Naturales y Ambientales (DRNA)	0.10	\$ 245.00	24.50
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administración para el Sustento de Menores (ASUMF)	0.20	\$ 245.00	49.00
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Corporación Centro Cardiovascular de Puerto Rico y el Caribe (CCCPRC)	0.40	\$ 245.00	98.00
Purdum, Emily Rose	Staff	20-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Centro de Investigaciones Educativas y Servicios Médicos para la Diabetes	0.10	\$ 245.00	24.50
Riggins, Kyle	Senior	20-May-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Riggins, Kyle	Senior	20-May-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 405.00	567.00
Sacks, Justin	Manager	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acabajon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 595.00	535.50
Sacks, Justin	Manager	20-May-19	T3 - Plan of Adjustment	Review updated EY bank account inventory as of 5/19/2019.	2.70	\$ 595.00	1,606.50
Santambrogio, Juan	Executive Director	20-May-19	T3 - Long-Term Projections	Analyze information on historical funding of pension plans in Puerto Rico	1.40	\$ 810.00	1,134.00
Santambrogio, Juan	Executive Director	20-May-19	T3 - Long-Term Projections	REDACTED	1.70	\$ 810.00	1,377.00
Santambrogio, Juan	Executive Director	20-May-19	T3 - Expert Testimony	REDACTED	1.80	\$ 810.00	1,458.00
Santambrogio, Juan	Executive Director	20-May-19	T3 - Long-Term Projections	Review information on pension historical contributions with funded ratios	1.60	\$ 810.00	1,296.00
Stricklin, Todd	Senior	20-May-19	T3 - Long-Term Projections	Revise valuation system summary exhibit for FOMB based on review from team	1.70	\$ 405.00	688.50
Tague, Robert	Senior Manager	20-May-19	T3 - Expert Testimony	Incorporate edits received from team into the ERS declaration draft	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	20-May-19	T3 - Plan of Adjustment	Participate in conference call with R Tague, M Linksey, S Tajuddin, B Macejewski (EY) and C Soto and L Rodriguez (ERS) to discuss cash management aspects of ERS	0.50	\$ 720.00	360.00
Tague, Robert	Senior Manager	20-May-19	T3 - Plan of Adjustment	Review Proskauer comments related to their review of the most recent cash management disclosure statement.	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	20-May-19	T3 - Plan of Adjustment	Edit cash management report draft for inclusion in the disclosure statement: section relating to the judiciary branch cash flows	1.20	\$ 720.00	864.00

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Tajuddin,Salman Naveed	Senior Manager	20-May-19	T3 - Plan of Adjustment	Participate in call with K Rifkind (FOMB), O Shah (McKinsey), S Tajuddin and A Chepenik (EY) to discuss cash flow reporting requirement 208(c) from Promesa	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	20-May-19	T3 - Plan of Adjustment	Participate in conference call with R Tague, M Linksey, S Tajuddin, B Macejewski (EY) and C Soto and L Rodriguez (ERS) to discuss cash management aspects of ERS	0.50	\$ 720.00	360.00
Trang,Quan H	Manager	20-May-19	T3 - Plan of Adjustment	Implement additional Relativity functionality for review layout	1.60	\$ 595.00	952.00
Trang,Quan H	Manager	20-May-19	T3 - Plan of Adjustment	check	1.20	\$ 595.00	714.00
Trang,Quan H	Manager	20-May-19	T3 - Plan of Adjustment	Test and optimize additional Relativity functionalities for review layout per change request from investigation team on 05/20/2019	1.60	\$ 595.00	952.00
Trang,Quan H	Manager	20-May-19	T3 - Plan of Adjustment	Test new option boxes added onto Relativity coding layout per 05/21/2019 request from investigation team	0.60	\$ 595.00	357.00
Trang,Quan H	Manager	20-May-19	T3 - Plan of Adjustment	Update Relativity review layout for new fields with option box:	1.90	\$ 595.00	1,130.50
Villavicencio,Nancy	Staff	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	20-May-19	T3 - Plan of Adjustment	Prepare account holder tracker to be used by team to monitor open items, follow up, and completeness from agency communication	1.30	\$ 245.00	318.50
Zetino,Jose Daniel	Senior	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 445.00	400.50
Zetino,Jose Daniel	Senior	20-May-19	T3 - Plan of Adjustment	Analyze documentation for AH: Negociado de Sistemas de Emergencias 9-1-1 to determine restriction classification over one account. Restriction classification was determined to be Federal Funds	2.30	\$ 445.00	1,023.50
Zetino,Jose Daniel	Senior	20-May-19	T3 - Plan of Adjustment	Analyze documentation for AH: Negociado de Sistemas de Emergencias 9-1-1 to determine restriction classification over one account. Restriction classification was determined to be Puerto Rico Law	1.10	\$ 445.00	489.50
Zetino,Jose Daniel	Senior	20-May-19	T3 - Plan of Adjustment	Analyze documentation for an AH: Oficina Comisionado de Asuntos Municipales to determine restriction categorization as of 6/30/2018	2.60	\$ 445.00	1,157.00
Zetino,Jose Daniel	Senior	20-May-19	T3 - Plan of Adjustment	Analyze documentation for an AH: Oficina Comisionado de Instituciones Financieras to determine restriction categorization as of 6/30/2018	2.70	\$ 445.00	1,201.50
Zorrilla,Nelly E	Senior	20-May-19	T3 - Plan of Adjustment	Address L1 questions related to restrictions supporting documentation during restrictions testing	2.60	\$ 445.00	1,157.00
Zorrilla,Nelly E	Senior	20-May-19	T3 - Plan of Adjustment	Address L1 questions related to types of restrictions during restrictions testing	2.80	\$ 445.00	1,246.00
Zorrilla,Nelly E	Senior	20-May-19	T3 - Plan of Adjustment	Meeting to discuss project objectives, deadlines and deliverables with P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY)	0.90	\$ 445.00	400.50
Zorrilla,Nelly E	Senior	20-May-19	T3 - Plan of Adjustment	Review @promesa email for AH responses	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	20-May-19	T3 - Plan of Adjustment	Assist with L1 restrictions testing in Relativity to ensure team meets preliminary deadline	1.40	\$ 445.00	623.00
Zorrilla,Nelly E	Senior	20-May-19	T3 - Plan of Adjustment	Update AH tracker within the universal listing of account inventory	1.40	\$ 445.00	623.00
Alba,Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Check Citibank bank statements to make sure they include cash and investment balances	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Analyze Citibank statements to include investment balances	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Follow up with R. Santiago at First Bank regarding web access	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Follow up with E. Rios at Firstbank regarding web access	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Identify new accounts in consolidated inventory listing to verify whether we've contacted bank POC regarding account information	1.20	\$ 245.00	294.00

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 245.00	98.00
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Call with BNY Mellon POC regarding 10 missing accounts from COFINA	0.20	\$ 245.00	49.00
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Call with BNY Mellon POC regarding 17 missing accounts from UPR	0.10	\$ 245.00	24.50
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Call with BNY Mellon POC regarding online access for accounts held by Ports Authority at the bank	0.10	\$ 245.00	24.50
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Review EY adjustments to D&P 6/30 balances to find FI support to reconcile the differences	2.60	\$ 245.00	637.00
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Send BNY Mellon bank account information with various other account information received in Promesa Outlook for Relativity upload	0.40	\$ 245.00	98.00
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Send follow up email with BNY Mellon regarding phone conversation of various accounts	0.20	\$ 245.00	49.00
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acababon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 245.00	318.50
Alba, Dominique M	Staff	21-May-19	T3 - Plan of Adjustment	Update the account inventory listing to reflect recent findings to analyze account metrics	2.10	\$ 245.00	514.50
Bugden, Nicholas R	Manager	21-May-19	T3 - Long-Term Projections	Participate in a working session with S Levy (EY), C Good (EY), N Bugden (EY), J Moran-Eserski (EY) to review final ASES and PayGo expense for the municipalities	0.40	\$ 595.00	238.00
Bugden, Nicholas R	Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), S. Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 595.00	238.00
Burr, Jeremy	Senior	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 445.00	178.00
Carpenter, Christina Maria	Staff	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 245.00	98.00
Carpenter, Christina Maria	Staff	21-May-19	T3 - Long-Term Projections	Review 2019 Fiscal Plan reinvestments for presentation of FY20 General Fund priority areas	1.70	\$ 245.00	416.50
Chawla, Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Analyze additional accounts for BPPR obtained from request list previously sent to point of contact	2.40	\$ 445.00	1,068.00

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Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Analyze information obtained from First Bank for account balances.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Evaluate new accounts for relativity upload.	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Follow up with point of contact at BPPR regarding missing information.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Prepare new account inventory listing for roll forward procedures.	2.80	\$ 445.00	1,246.00
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Prepare workplan for next two weeks on the project, broken out by individual tasks.	1.60	\$ 445.00	712.00
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Reconcile old account inventory listing against new account inventory listing to ensure all data is appropriately captured.	2.70	\$ 445.00	1,201.50
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Draft responses to questions related to testing restrictions.	2.90	\$ 445.00	1,290.50
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acabajon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 445.00	578.50
Chawla,Sonia	Senior	21-May-19	T3 - Plan of Adjustment	Team update meeting with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY) and S. Chawla (EY) to discuss overall status of project and potential roadblocks for meeting deadlines.	0.60	\$ 445.00	267.00
Chepenik,Adam Brandon	Partner/Principal	21-May-19	T3 - Long-Term Projections	Finalize updates to historical pension funding slides	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	21-May-19	T3 - Long-Term Projections	Continue working on sports betting letter for N Jaresko (FOMB) review	1.40	\$ 870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M.Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	21-May-19	T3 - Long-Term Projections	Review and comment on municipal sales tax exemption letter	1.30	\$ 870.00	1,131.00
Chepenik,Adam Brandon	Partner/Principal	21-May-19	T3 - Long-Term Projections	Review and comment on sports betting revenue implications	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	21-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 870.00	348.00
Day,Timothy Sean	Manager	21-May-19	T3 - Long-Term Projections	Review PREPA model liabilities reflecting projected benefit cuts with comparison with impacts observed in other plans	1.70	\$ 519.00	882.30
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X003 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X220 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X267 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X303 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X468 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X510 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X520 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X793 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X805 for restrictions for account holder Autoridad de Carreteras y Transportacion.	0.10	\$ 245.00	24.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X806 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X811 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X473 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X489 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X035 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X911 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X968 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X078 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X116 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X210 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X353 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X469 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X471 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X473 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X475 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X478 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X479 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X482 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X484 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X488 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X515 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X520 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X522 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X524 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X526 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X529 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X530 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X532 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X537 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50

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Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X538 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X541 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X564 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X566 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X569 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X652 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X653 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X411 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X438 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X663 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X671 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X672 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X474 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X914 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X919 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X924 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X281 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X574 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X874 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajalon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 245.00	318.50
Dougherty,Ryan Curran	Senior	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), S. Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and	0.40	\$ 445.00	178.00

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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Garcia, Francisco R.	Senior Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming restrictions and debt service.	0.40	\$ 720.00	288.00
Garcia, Francisco R.	Senior Manager	21-May-19	T3 - Plan of Adjustment	Review of HTA accounts with restriction information provided by Conway	0.80	\$ 720.00	576.00
Garcia, Francisco R.	Senior Manager	21-May-19	T3 - Plan of Adjustment	Review HTA accounts and restriction testing.	0.70	\$ 720.00	504.00
Garcia, Francisco R.	Senior Manager	21-May-19	T3 - Plan of Adjustment	Review HTA draft disclosure statement.	0.40	\$ 720.00	288.00
Garcia, Francisco R.	Senior Manager	21-May-19	T3 - Plan of Adjustment	Review of restrictions testing documentation with initial results	1.70	\$ 720.00	1,224.00
Garcia, Francisco R.	Senior Manager	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acababon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 720.00	936.00
Garcia, Francisco R.	Senior Manager	21-May-19	T3 - Plan of Adjustment	Team update meeting with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY) and S. Chawla (EY) to discuss overall status of project and potential roadblocks for meeting deadlines.	0.60	\$ 720.00	432.00
Good JR, Clark E	Manager	21-May-19	T3 - Long-Term Projections	Compile historic headcount data for pension deck	0.60	\$ 519.00	311.40
Good JR, Clark E	Manager	21-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR, Clark E	Manager	21-May-19	T3 - Creditor Mediation Support	REDACTED	1.70	\$ 519.00	882.30
Good JR, Clark E	Manager	21-May-19	T3 - Long-Term Projections	Participate in a call with M Lopez (FOMB), S Levy (EY), C Good (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY) to review the deck on funding of Puerto Rico's retirement system.	0.60	\$ 519.00	311.40
Good JR, Clark E	Manager	21-May-19	T3 - Long-Term Projections	Participate in a working session with S Levy (EY), C Good (EY), N Bugden (EY), J Moran-Eserski (EY) to review final ASSES and PayGo expense for the municipalities.	0.40	\$ 519.00	207.60
Good JR, Clark E	Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming restrictions and debt service.	0.40	\$ 519.00	207.60
Good JR, Clark E	Manager	21-May-19	T3 - Long-Term Projections	Research historical accounting treatment in relation to ARC numbers provided in pension deck	1.30	\$ 519.00	674.70
Good JR, Clark E	Manager	21-May-19	T3 - Long-Term Projections	Review final revisions to pension deck for Natalie	0.30	\$ 519.00	155.70
Good JR, Clark E	Manager	21-May-19	T3 - Long-Term Projections	Review language in pension deck for N Jaresko (FOMB)	0.40	\$ 519.00	207.60
Good JR, Clark E	Manager	21-May-19	T3 - Long-Term Projections	Review reports and PTA documents for history related to AUC contributions / amounts paid	0.70	\$ 519.00	363.30
Good JR, Clark E	Manager	21-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Haffenden, Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Analyze supporting documentation for agency Autoridad de Transporte Maritimo as of 6/30 testing performed by D&P	1.60	\$ 245.00	392.00
Haffenden, Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Analyze supporting documentation for agency Autoridad Distrito Centro de Convenciones as of 6/30 testing performed by D&P	1.80	\$ 245.00	441.00
Haffenden, Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Determine restriction classifications of accounts belonging to agency Autoridad de Transporte Maritimo	1.20	\$ 245.00	294.00
Haffenden, Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Determine restriction classifications of accounts belonging to agency Autoridad Distrito Centro de Convenciones	1.10	\$ 245.00	269.50
Haffenden, Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Review restriction documentation for Compania de Fomento Industrial received and analyzed by D&P as of 6/30/18 to determine appropriate restriction categorization as of 3/31/2019 for preliminary analysis	0.70	\$ 245.00	171.50

Exhibit D
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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

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Haffenden,Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acabajon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 245.00	318.50
Haffenden,Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Transfer restriction analysis to testing database for Autoridad de Transporte Maritimo	0.60	\$ 245.00	147.00
Haffenden,Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Gather restriction documentation to evaluate account classification as of 6/30/2018 for Autoridad Distrito Centro de Convenciones	1.80	\$ 245.00	441.00
Haffenden,Romaine Carl	Staff	21-May-19	T3 - Plan of Adjustment	Transfer restriction analysis to testing database for Autoridad Distrito Centro de Convenciones	0.60	\$ 245.00	147.00
Hurtado,Sergio Danilo	Senior	21-May-19	T3 - Long-Term Projections	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.40	\$ 445.00	178.00
Kane,Collin	Senior	21-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 405.00	162.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X049 for restrictions for account holder Aportaciones para Pensiones y Seguridad Social - Sistema de Retiro de Maestros.	0.40	\$ 245.00	98.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X306 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X658 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X717 for restrictions for account holder Autoridad de Asesoria Financiera v Agencia Fiscal.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X737 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X918 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X130 for restrictions for account holder Administracion de Desarrollo Socioeconomico de la Familia.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X149 for restrictions for account holder Administracion de Desarrollo Socioeconomico de la Familia.	0.40	\$ 245.00	98.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X173 for restrictions for account holder Administracion de Desarrollo Socioeconomico de la Familia.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X181 for restrictions for account holder Administracion de Desarrollo Socioeconomico de la Familia.	0.40	\$ 245.00	98.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X203 for restrictions for account holder Administracion de Desarrollo Socioeconomico de la Familia.	0.70	\$ 245.00	171.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X408 for restrictions for account holder Administracion de Desarrollo Socioeconomico de la Familia.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X769 for restrictions for account holder Administracion de Rehabilitacion Vocacional.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X950 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X953 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X955 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X956 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X957 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00

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For the Period February 1, 2019 through May 31, 2019

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Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X958 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X959 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X960 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X037 for restrictions for account holder Administracion de Asuntos Federales.	0.40	\$ 245.00	98.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X415 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X154 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X361 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X379 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X671 for restrictions for account holder Administracion de Vivienda Publica.	0.60	\$ 245.00	147.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X775 for restrictions for account holder Autoridad de Asesoria Financiera y Agencia Fiscal.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in X324 for restrictions for account holder Administracion de Asuntos Federales.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in XA02 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in XA03 for restrictions for account holder Administracion de Compensaciones por Accidentes de Automoviles.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review account ending in with account X657 for restrictions for account holder Administracion de Rehabilitacion Vocacional.	0.40	\$ 245.00	98.00
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Review accounts with First Bank for restrictions for the account holder Administracion de Vivienda Publica.	0.70	\$ 245.00	171.50
Lam,Hui Hui	Staff	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajalon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 245.00	318.50
Levy,Sheva R	Partner/Principal	21-May-19	T3 - Long-Term Projections	Participate in a call with M Lopez (FOMB), S Levy (EY), C Good (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY) to review the deck on funding of Puerto Rico's retirement system.	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	21-May-19	T3 - Long-Term Projections	Participate in a working session with S Levy (EY), C Good (EY), N Bugden (EY), J Moran-Eserski (EY) to review final ASES and PayGo expense for the municipalities.	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), S. Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	21-May-19	T3 - Long-Term Projections	Provide edits as needed for the deck on funding of Puerto Rico's retirement system	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	21-May-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 721.00	793.10
Lieberman,Charles	Staff	21-May-19	T3 - Plan of Adjustment	Review emails related to updates on HTA cash management memo for the plan of adjustment	0.40	\$ 245.00	98.00

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Lieberman, Charles	Staff	21-May-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and C. Lieberman (EY) to discuss HTA cash management memo and items outstanding in preparation for the Plan of Adjustment.	0.30	\$ 245.00	73.50
Lieberman, Charles	Staff	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J. Burr (EY), R. Dougherty (EY), S. Hurtado (EY), C. Carpenter (EY), M. Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N. Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O. Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and disclosures.	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	21-May-19	T3 - Plan of Adjustment	Prepare PRHTA Major Inflow and Outflow Chart for HTA cash management memo for the plan of adjustment	1.20	\$ 245.00	294.00
Lieberman, Charles	Staff	21-May-19	T3 - Plan of Adjustment	Prepare PRHTA TSA Accounts Chart for HTA cash management memo for the plan of adjustment	0.70	\$ 245.00	171.50
Lieberman, Charles	Staff	21-May-19	T3 - Plan of Adjustment	Prepare updated PRHTA Flow of Funds for Non-TSA Accounts Chart for HTA cash management memo for the plan of adjustment	1.30	\$ 245.00	318.50
Lieberman, Charles	Staff	21-May-19	T3 - Plan of Adjustment	Review PRHTA Flow of Funds for Non-TSA Accounts Chart for HTA cash management memo for the plan of adjustment	0.40	\$ 245.00	98.00
Linskey, Michael	Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J. Burr (EY), R. Dougherty (EY), S. Hurtado (EY), C. Carpenter (EY), M. Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N. Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O. Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and disclosures.	0.40	\$ 595.00	238.00
Linskey, Michael	Manager	21-May-19	T3 - Long-Term Projections	Update disaster aid revolver based on new proposal received from government	0.30	\$ 595.00	178.50
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Participate in call with S. Tajuddin (EY), B. Maciejewski (EY) to discuss disclosure statement regarding HTA cash management and next steps for meetings with advisors.	0.20	\$ 595.00	119.00
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), S. Panagiotakis (EY), N. Bugden (EY), J. Burr (EY), R. Dougherty (EY), S. Hurtado (EY), C. Carpenter (EY), M. Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N. Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O. Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and disclosures.	0.40	\$ 595.00	238.00
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Prepare diagrams for disclosure statement regarding HTA cash management for major inflows and outflows for Non-TSA vs TSA accounts	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Prepare flow of funds diagram for disclosure statement regarding HTA cash management for Non-TSA vs TSA accounts	1.30	\$ 595.00	773.50
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Review disclosure statement regarding HTA cash management in order to provide comments to team	1.90	\$ 595.00	1,130.50
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Update disclosure statement regarding HTA cash management for comments received from team	1.20	\$ 595.00	714.00
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Update disclosure statement regarding HTA cash management to include diagrams for flow of funds with major inflows vs outflows	0.90	\$ 595.00	535.50
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Update disclosure statement regarding HTA cash management to include Non-TSA accounts	2.20	\$ 595.00	1,309.00
Maciejewski, Brigid Jean	Manager	21-May-19	T3 - Plan of Adjustment	Update disclosure statement regarding HTA cash management to include TSA accounts	1.80	\$ 595.00	1,071.00

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Malhotra, Gaurav	Partner/Principal	21-May-19	T3 - Expert Testimony	REDACTED	2.40	\$ 870.00	2,088.00
Molina Acajabon, Michelle Adriana	Senior	21-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Autoridad para las Alianzas Publico Privadas	1.70	\$ 445.00	756.50
Molina Acajabon, Michelle Adriana	Senior	21-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Centro de Recaudacion de Ingresos Municipales	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	21-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Comision de Desarrollo Cooperativo	0.90	\$ 445.00	400.50
Molina Acajabon, Michelle Adriana	Senior	21-May-19	T3 - Plan of Adjustment	Review restriction support for Autoridad Puerto de Ponce	1.90	\$ 445.00	845.50
Molina Acajabon, Michelle Adriana	Senior	21-May-19	T3 - Plan of Adjustment	Review restriction support for Centro de Investigaciones Educacion y Servicios Medicos para la Diabetes	1.20	\$ 445.00	534.00
Molina Acajabon, Michelle Adriana	Senior	21-May-19	T3 - Plan of Adjustment	Review restriction support for Centro de Recaudacion de Ingresos Municipales	1.10	\$ 445.00	489.50
Molina Acajabon, Michelle Adriana	Senior	21-May-19	T3 - Plan of Adjustment	Review restriction support for Comision de Desarrollo Cooperativo	1.20	\$ 445.00	534.00
Molina Acajabon, Michelle Adriana	Senior	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Revise the deck on funding Puerto Rico's retirement system to ensure consistency across all slides	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Participate in a call with M Lopez (FOMB), S Levy (EY), C Good (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY) to review the deck on funding of Puerto Rico's retirement system.	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Participate in a working session with S Levy (EY), C Good (EY), N Bugden (EY), J Moran-Eserski (EY) to review final ASES and PayGo expense for the municipalities.	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J. Burr (EY), R. Dougherty (EY), S. Hurtado (EY), C. Carpenter (EY), M. Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N. Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O. Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming funding of Puerto Rico's retirement system.	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Review latest ASES and PayGo expenses for the municipalities to compare to what we had sent to FOMB	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Update analysis on historical contributions to Puerto Rico's employee retirement system to include updated information provided the government	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Update analysis on Puerto Rico's employee retirement system to include additional information on the structure of participants (active vs. retired vs. beneficiaries) as provided by the government	1.40	\$ 445.00	623.00
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Update deck on funding Puerto Rico's retirement system based on comments received from the pension team	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Update executive summary slide of the deck of PR's pension system per feedback from FOMB	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Update pension system overview table, including covered individuals and funded percentage, per feedback from EY team	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	21-May-19	T3 - Long-Term Projections	Update timeline with milestones to amendments to the pension system to include recent legislation	0.80	\$ 445.00	356.00
Neziroski, David	Staff	21-May-19	T3 - Fee Applications / Retention	Continue review exhibit D for March application	2.80	\$ 245.00	686.00

Exhibit D
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Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Nichols, Carly	Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 519.00	207.60
Panagiotakis, Sofia	Senior Manager	21-May-19	T3 - Long-Term Projections	Participate in call with A. Frassica (McKinsey) and S. O'Rourke (McKinsey) to discuss additional revisions identified in the budget that impact the Fiscal Plan.	0.40	\$ 720.00	288.00
Panagiotakis, Sofia	Senior Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), S. Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 720.00	288.00
Panagiotakis, Sofia	Senior Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 720.00	288.00
Pannell, William Winder Thomas	Partner/Principal	21-May-19	T3 - Plan of Adjustment	Team update meeting with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY) and S. Chawla (EY) to discuss overall status of project and potential roadblocks for meeting deadlines.	0.60	\$ 870.00	522.00
Purdum, Emily Rose	Staff	21-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administracion de Seguros de Salud (ASES)	1.60	\$ 245.00	392.00
Purdum, Emily Rose	Staff	21-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad de Transporte Maritimo	0.10	\$ 245.00	24.50
Purdum, Emily Rose	Staff	21-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Negociado de la Policia de Puerto Rico (PPR)	0.10	\$ 245.00	24.50
Purdum, Emily Rose	Staff	21-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administracion de Vivienda Publica (AVP)	2.30	\$ 245.00	563.50
Quach, TranLinh	Senior Manager	21-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 655.00	262.00
Sacks, Justin	Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.40	\$ 595.00	238.00
Sacks, Justin	Manager	21-May-19	T3 - Plan of Adjustment	Perform restriction testing with account balances testing	2.30	\$ 595.00	1,368.50
Sacks, Justin	Manager	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acababon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 595.00	773.50
Sacks, Justin	Manager	21-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), P. Garcia (EY), J. Sacks (EY) and S. Chawla (EY) to discuss overall status of project and potential roadblocks for meeting deadlines.	0.60	\$ 595.00	357.00
Sacks, Justin	Manager	21-May-19	T3 - Plan of Adjustment	Research HTA bonds to assess TSA/Hacienda Restrictions.	2.10	\$ 595.00	1,249.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Santambrogio, Juan	Executive Director	21-May-19	T3 - Long-Term Projections	Participate in a call with M Lopez (FOMB), S Levy (EY), C Good (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY) to review the deck on funding of Puerto Rico's retirement system.	0.60	\$ 810.00	486.00
Santambrogio, Juan	Executive Director	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming management and disclosure tasks.	0.40	\$ 810.00	324.00
Santambrogio, Juan	Executive Director	21-May-19	T3 - Long-Term Projections	Review draft presentation on pension historical trends with funded ratios.	1.60	\$ 810.00	1,296.00
Santambrogio, Juan	Executive Director	21-May-19	T3 - Expert Testimony	REDACTED	1.10	\$ 810.00	891.00
Santambrogio, Juan	Executive Director	21-May-19	T3 - Long-Term Projections	Review updated presentation on proposed revolver to fund disaster recovery	1.40	\$ 810.00	1,134.00
Santambrogio, Juan	Executive Director	21-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Atlanta, GA to New York, NY	2.50	\$ 405.00	1,012.50
Santos, Marhelich	Senior	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming management and disclosure tasks.	0.40	\$ 445.00	178.00
Stricklin, Todd	Senior	21-May-19	T3 - Long-Term Projections	Update the preliminary PREPA active freeze coding to reflect a consistent application of the freeze with other system frameworks.	1.70	\$ 405.00	688.50
Tague, Robert	Senior Manager	21-May-19	T3 - Long-Term Projections	Participate in a call with M Lopez (FOMB), S Levy (EY), C Good (EY), J Santambrogio (EY), R Tague (EY), J Moran-Eserski (EY) to review the deck on funding of Puerto Rico's retirement system.	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming management and disclosure tasks.	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	21-May-19	T3 - Plan of Adjustment	Edit cash management report draft for inclusion in the disclosure statement: section relating to HTA disbursement accounts	1.30	\$ 720.00	936.00
Tajuddin, Salman Naveed	Senior Manager	21-May-19	T3 - Plan of Adjustment	Edit HTA cash management report draft for inclusion in the broader cash management write-up	1.20	\$ 720.00	864.00
Tajuddin, Salman Naveed	Senior Manager	21-May-19	T3 - Plan of Adjustment	Participate in call with S Tajuddin (EY), B Maciejewski (EY) to discuss disclosure statement regarding HTA cash management and next steps for meetings with advisors	0.20	\$ 720.00	144.00
Tajuddin, Salman Naveed	Senior Manager	21-May-19	T3 - Plan of Adjustment	Participate in meeting with S. Tajuddin (EY) and C. Lieberman (EY) to discuss HTA cash management memo and items outstanding in preparation for the Plan of Adjustment.	0.30	\$ 720.00	216.00
Tajuddin, Salman Naveed	Senior Manager	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming management and disclosure tasks.	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	21-May-19	T3 - Plan of Adjustment	Review fiscal plan materials relating to HTA to understand cash management of entity	1.60	\$ 720.00	1,152.00
Trang, Quan H	Manager	21-May-19	T3 - Plan of Adjustment	General review support with credential creation/management	1.90	\$ 595.00	1,130.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Velasquez,Rachel	Staff	21-May-19	T3 - Plan of Adjustment	Prepare comments for restriction analysis for Administracion para el Desarrollo de Empresas Agropecuarias.	1.80	\$ 245.00	441.00
Velasquez,Rachel	Staff	21-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Administracion para el Desarrollo de Empresas Agropecuarias	1.10	\$ 245.00	269.50
Velasquez,Rachel	Staff	21-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Autoridad para el Financiamiento de la Vivienda.	1.70	\$ 245.00	416.50
Velasquez,Rachel	Staff	21-May-19	T3 - Plan of Adjustment	Review restriction support for Administracion para el Desarrollo de Empresas Agropecuarias.	2.10	\$ 245.00	514.50
Velasquez,Rachel	Staff	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 245.00	318.50
Villavicencio,Nancy	Staff	21-May-19	T3 - Plan of Adjustment	Follow up phone call with Banco Bankia related to bank statements.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eferski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming restrictions testing.	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	21-May-19	T3 - Plan of Adjustment	Prepare excel template to be used to test restrictions with tagging based on relativity platform, including all accounts that were previously tested on 6/30/2018.	2.20	\$ 245.00	539.00
Villavicencio,Nancy	Staff	21-May-19	T3 - Plan of Adjustment	Prepare new Spanish excel attachment to be sent to account holders with changes made by FOMB to AH Letter	1.60	\$ 245.00	392.00
Villavicencio,Nancy	Staff	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 245.00	318.50
Zetino,Jose Daniel	Senior	21-May-19	T3 - Plan of Adjustment	Restriction Testing for the following agency: Universidad de Puerto Rico; Financial Institution: Banco Popular	2.70	\$ 445.00	1,201.50
Zetino,Jose Daniel	Senior	21-May-19	T3 - Plan of Adjustment	Restriction Testing for the following agency: Universidad de Puerto Rico; Financial Institution: Banco Santander	2.60	\$ 445.00	1,157.00
Zetino,Jose Daniel	Senior	21-May-19	T3 - Plan of Adjustment	Restriction Testing for the following agency: Universidad de Puerto Rico; Financial Institution: BNY Mellon	2.70	\$ 445.00	1,201.50
Zetino,Jose Daniel	Senior	21-May-19	T3 - Plan of Adjustment	Restriction Testing for the following agency: Universidad de Puerto Rico; Financial Institution: US Bank	2.40	\$ 445.00	1,068.00
Zetino,Jose Daniel	Senior	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	21-May-19	T3 - Plan of Adjustment	Address L1 questions related to restrictions supporting documentation during restrictions testing	1.40	\$ 445.00	623.00
Zorrilla,Nelly E	Senior	21-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eferski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming restrictions testing.	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	21-May-19	T3 - Plan of Adjustment	Continue to review @promesa email for AH responses	0.80	\$ 445.00	356.00
Zorrilla,Nelly E	Senior	21-May-19	T3 - Plan of Adjustment	Review restrictions documentation related to agency Highway and Transportation Authority to address L1 questions	1.70	\$ 445.00	756.50

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Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Zorrilla,Nelly E	Senior	21-May-19	T3 - Plan of Adjustment	Review restriction support received from PREPA	2.60	\$ 445.00	1,157.00
Zorrilla,Nelly E	Senior	21-May-19	T3 - Plan of Adjustment	Meeting to discuss status of restrictions testing and findings to date. Meeting included P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Villavicencio (EY), N. Zorrilla (EY), D. Alba (EY), M. Molina Acajabon (EY), R. Haffenden (EY), C. Lam (EY), J. Zetino (EY), A. Deng (EY), and R. Velasquez (EY).	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	21-May-19	T3 - Plan of Adjustment	Update restrictions tracker based on L1 testing as of 5/20/19	0.90	\$ 445.00	400.50
Zorrilla,Nelly E	Senior	21-May-19	T3 - Plan of Adjustment	Update restrictions tracker based on L1 testing as of 5/21/2019	0.90	\$ 445.00	400.50
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Call Oriental regarding 12/31/18 and 3/31/19 bank statements for outstanding accounts and send follow-up email	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Email Citibank to follow up on 13 outstanding accounts	0.20	\$ 245.00	49.00
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Email Scotiabank to follow up on signatories and restrictions email for Metro Bus and Tourism Company	0.30	\$ 245.00	73.50
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Follow up with outstanding accounts held at Citibank about pending responses	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Follow up with outstanding accounts held at Scotiabank about pending responses	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Prepare recently obtained bank account information for Relativity upload by naming files with consistant convention for searchability and organizing files into comnatable folders	0.90	\$ 245.00	220.50
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Reconcile AH, AAFAF, and Hacienda balances with supporting documentation for accounts where FI balances are zero/incomplete to assist with 6/30 testing	2.60	\$ 245.00	637.00
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Review AMA vs Scotia lawsuit to understand relevance to restrictions classification	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Update the account inventory listing to reflect recent findings in support to analyze account metrics	2.70	\$ 245.00	661.50
Alba,Dominique M	Staff	22-May-19	T3 - Plan of Adjustment	Verify that all online accounts are reflected and notated in the consolidated inventory listing	1.20	\$ 245.00	294.00
Bugden,Nicholas R	Manager	22-May-19	T3 - Long-Term Projections	Participate in conference call with E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), M. Linskey (EY), N. Bugden (EY), and R. Tague (EY) to discuss mechanism by which the Commonwealth could fund a disaster revolving fund, legal / budgetary restrictions around such funds, FOMB oversight capabilities and recommendation to make to the FOMB	0.60	\$ 595.00	357.00
Bugden,Nicholas R	Manager	22-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	1.10	\$ 297.50	327.25
Burr,Jeremy	Senior	22-May-19	T3 - Long-Term Projections	Prepare follow-up response to McKinsey regarding the five-year split of the PayGo obligation for municipalities and the public corporations paying into the system	0.80	\$ 445.00	356.00
Burr,Jeremy	Senior	22-May-19	T3 - Long-Term Projections	Prepare response to summarize the cash collections by the TSA including any distributions to municipalities to support municipal revenue analysis	0.40	\$ 445.00	178.00
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Analyze HTA accounts in inventory to report on operational purposes to management.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Analyze responses from account holders as of 6/30 for restriction testing	2.10	\$ 445.00	934.50
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Analyze responses from account holders for account categorization	0.60	\$ 445.00	267.00
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Evaluate new accounts obtained online from BPPR	2.10	\$ 445.00	934.50
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Prepare list of follow up items in a request to the BPPR point of contact after analyzing newly obtained information	0.80	\$ 445.00	356.00
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Status update meeting with J. Sacks (EY), S. Chawla (EY) and P. Garcia (EY) to discuss project status related to restrictions testing and account balances testing, as well as discuss plan for next week in terms of reporting.	0.80	\$ 445.00	356.00
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Draft reponses to questions related to testing restrictions.	1.10	\$ 445.00	489.50
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Test bank account balances in Relativity.	1.70	\$ 445.00	756.50
Chawla,Sonia	Senior	22-May-19	T3 - Plan of Adjustment	Working session with J. Sacks (EY), S. Chawla (EY) and N. Zorrilla (EY) to discuss restrictions testing and observations to date, including review of level 1 testing.	1.20	\$ 445.00	534.00
Chepenik,Adam Brandon	Partner/Principal	22-May-19	T3 - Long-Term Projections	Continue to update disaster aid slides	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	22-May-19	T3 - Long-Term Projections	Discuss disaster aid forecast with M Linksey (EY) and A Chepenik (EY)	0.40	\$ 870.00	348.00

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chepenik,Adam Brandon	Partner/Principal	22-May-19	T3 - Long-Term Projections	Meet with N Jaresko (FOMB) and S Negron (FOMB) to discuss feedback on disaster aid forecast, pension funding assumptions, and otherfiscal plan forecast topics	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	22-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	4.00	\$ 435.00	1,740.00
Chepenik,Adam Brandon	Partner/Principal	22-May-19	T3 - Long-Term Projections	Participate in conference call with E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), M. Linskey (EY), N. Bugden (EY), and R. Tague (EY) to discuss mechanism by which the Commonwealth could fund a disaster revolving fund, legal / budgetary restrictions around such funds, FOMB oversight capabilities and recommendation to make to the FOMB	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	22-May-19	T3 - Long-Term Projections	Participate in monthly pension implementation discussion with A Chepenik (EY), Juan Santambrogio (EY), S Levy (EY), C Good (EY) with various parties including McKinsey and FOMB	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	22-May-19	T3 - Long-Term Projections	redraft sports betting revenue forecast letter	1.40	\$ 870.00	1,218.00
Chepenik,Adam Brandon	Partner/Principal	22-May-19	T3 - Long-Term Projections	Review investment policy guidelines letter for N Jaresko (FOMB) review and consideration	0.80	\$ 870.00	696.00
Day,Timothy Sean	Manager	22-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: FICA coverage nuances, JRS cut coding, PREPA freeze and cut coding	0.40	\$ 519.00	207.60
Day,Timothy Sean	Manager	22-May-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: TRS updates, FICA coverage nuances	0.20	\$ 519.00	103.80
Day,Timothy Sean	Manager	22-May-19	T3 - Long-Term Projections	Analyze PREPA plan edits to valuation coding for projected cuts with treatment of special bonuses and special death benefits	2.30	\$ 519.00	1,193.70
Day,Timothy Sean	Manager	22-May-19	T3 - Long-Term Projections	Draft PREPA plan preparation/revision of outline describing projected benefit cuts	1.70	\$ 519.00	882.30
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X025 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X026 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X028 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X186 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X268 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X693 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X945 for restrictions for account holder Autoridad de Conservacion v Desarrollo de Culebra.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X963 for restrictions for account holder Autoridad de Conservacion v Desarrollo de Culebra.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X011 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X377 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X795 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X804 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X106 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X042 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X910 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X912 for restrictions for account holder Autoridad de Carreteras v Transportacion.	0.20	\$ 245.00	49.00

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Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review potential duplicate account ending in X915 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review potential duplicate account ending in X916 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X917 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X920 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X921 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X474 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X565 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X567 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X101 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X813 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X814 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X914 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X919 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X924 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X726 for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in "bers" (full account number is currently under review as inventory listing details "no account numbers") for restrictions for account holder <u>Autoridad de Carreteras v Transportacion</u>	0.20	\$ 245.00	49.00
Dougherty,Ryan Curran	Senior	22-May-19	T3 - Long-Term Projections	Participate in discussion with T Snider (McK) to discuss Courts and AAFAF fiscal plan builds from June FY19 to FY20 May plan.	0.70	\$ 445.00	311.50
Dougherty,Ryan Curran	Senior	22-May-19	T3 - Long-Term Projections	Update fiscal plan priorities slide to be presented to OGP to included descriptions of areas of priority by agency	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	22-May-19	T3 - Long-Term Projections	Update fiscal plan priorities slide to be presented to OGP with comments from J Santambrogio (EY).	0.70	\$ 445.00	311.50
Garcia,Francisco R.	Senior Manager	22-May-19	T3 - Plan of Adjustment	Address questions arising from restrictions testing to provide guidance on proper documentation.	2.10	\$ 720.00	1,512.00
Garcia,Francisco R.	Senior Manager	22-May-19	T3 - Plan of Adjustment	Review weekly status update to FOMB.	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	22-May-19	T3 - Plan of Adjustment	Review updated disclosure statement for HTA.	0.20	\$ 720.00	144.00
Garcia,Francisco R.	Senior Manager	22-May-19	T3 - Plan of Adjustment	Status update meeting with J. Sacks (EY), S. Chawla (EY) and P. Garcia (EY) to discuss project status related to restrictions testing and account balances testing, as well as discuss plan for next week in terms of reporting	0.80	\$ 720.00	576.00
Good JR,Clark E	Manager	22-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	22-May-19	T3 - Long-Term Projections	Participate in a call with M Lopez (FOMB), S Levy (EY), C Good (EY), J Santambrogio (EY) to discuss summary of pension plan statistics from most recent actuarial valuation report	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	22-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: FICA coverage nuances, JRS cut coding, PREPA freeze and cut coding	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	22-May-19	T3 - Long-Term Projections	Participate in monthly pension implementation discussion with A Chepenik (EY), Juan Santambrogio (EY), S Levy (EY), C Good (EY) with various parties including McKinsey and FOMB	0.70	\$ 519.00	363.30

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Haffenden,Romaine Carl	Staff	22-May-19	T3 - Plan of Adjustment	Analyze supporting documentation for agency Autoridad para el Financiamiento de la Infraestructura of 6/30 testing performed by D&P	2.10	\$ 245.00	514.50
Haffenden,Romaine Carl	Staff	22-May-19	T3 - Plan of Adjustment	Analyze supporting documentation for agency Compania de Turismo of 6/30 testing performed by D&P	2.10	\$ 245.00	514.50
Haffenden,Romaine Carl	Staff	22-May-19	T3 - Plan of Adjustment	Determine restriction classifications of accounts belonging to agency Autoridad para el Financiamiento de la Infraestructura	1.40	\$ 245.00	343.00
Haffenden,Romaine Carl	Staff	22-May-19	T3 - Plan of Adjustment	Determine restriction classifications of accounts belonging to agency Compania de Turismo	1.70	\$ 245.00	416.50
Haffenden,Romaine Carl	Staff	22-May-19	T3 - Plan of Adjustment	Prepare supporting 12/31 bank statements obtained via Promesa Outlook as of 5/22/2019 for subsequent Level 2 review	0.90	\$ 245.00	220.50
Haffenden,Romaine Carl	Staff	22-May-19	T3 - Plan of Adjustment	Transfer restriction classifications, analysis, and evaluation to database for Autoridad para el Financiamiento de la Infraestructura	2.10	\$ 245.00	514.50
Haffenden,Romaine Carl	Staff	22-May-19	T3 - Plan of Adjustment	Transfer restriction classifications, analysis, and evaluation to database for Compania de Turismo	1.40	\$ 245.00	343.00
Kane,Collin	Senior	22-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: FICA coverage nuances, JRS cut coding, PREPA freeze and cut coding	0.40	\$ 405.00	162.00
Kane,Collin	Senior	22-May-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: TRS updates, FICA coverage nuances	0.20	\$ 405.00	81.00
Kane,Collin	Senior	22-May-19	T3 - Long-Term Projections	Summarize details of the JRS coding calculations for review by team	2.90	\$ 405.00	1,174.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X001 for restrictions for account holder Administracion de Vivienda Publica.	0.60	\$ 245.00	147.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X002 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X003 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X005 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X006 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X007 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X009 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X011 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X012 for restrictions for account holder Administracion de Vivienda Publica.	0.40	\$ 245.00	98.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X013 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X016 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X022 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X034 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X035 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X036 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X037 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X038 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X039 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50

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Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X083 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X091 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X558 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X574 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X839 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X847 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X855 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X863 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X871 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X898 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X901 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X762 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X485 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X015 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X126 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X372 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X399 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X402 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X410 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X429 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X445 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X459 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X418 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X701 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X815 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X001 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X012 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X020 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X044 for restrictions for account holder Administracion de Vivienda Publica.	0.30	\$ 245.00	73.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X097 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X100 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X119 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X351 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X378 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X386 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X692 for restrictions for account holder Administracion de Vivienda Publica.	0.10	\$ 245.00	24.50
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review account ending in X734 for restrictions for account holder Administracion de Vivienda Publica.	0.20	\$ 245.00	49.00
Lam,Hui Hui	Staff	22-May-19	T3 - Plan of Adjustment	Review accounts with US Bank for restrictions for the account holder Administracion de Vivienda Publica.	0.80	\$ 245.00	196.00
Levy,Sheva R	Partner/Principal	22-May-19	T3 - Long-Term Projections	Participate in a call with M Lopez (FOMB), S Levy (EY), C Good (EY), J Santambrogio (EY) to discuss summary of pension plan statistics from most recent actuarial valuation report	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	22-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: FICA coverage nuances, JRS cut coding, PREPA freeze and cut coding	0.40	\$ 721.00	288.40
Levy,Sheva R	Partner/Principal	22-May-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: TRS updates, FICA coverage nuances	0.20	\$ 721.00	144.20
Levy,Sheva R	Partner/Principal	22-May-19	T3 - Long-Term Projections	Participate in monthly pension implementation discussion with A Chepenik (EY), Juan Santambrogio (EY), S Levy (EY), C Good (EY) with various parties including McKinsey and FOMB	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	22-May-19	T3 - Long-Term Projections	Prepare historical data for historical pension underfunding presentation	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	22-May-19	T3 - Creditor Mediation Support	REDACTED	0.90	\$ 721.00	648.90
Lieberman,Charles	Staff	22-May-19	T3 - Long-Term Projections	Format reinvestment slide for the FY20 Certified Budget Overview for the Commonwealth of Puerto Rico presentation	0.70	\$ 245.00	171.50
Lieberman,Charles	Staff	22-May-19	T3 - Long-Term Projections	Prepare reinvestment slide for the FY20 Certified Budget Overview for the Commonwealth of Puerto Rico presentation	1.70	\$ 245.00	416.50
Lieberman,Charles	Staff	22-May-19	T3 - Long-Term Projections	Review and summarize Agency 11 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	22-May-19	T3 - Long-Term Projections	Review and summarize Agency 238 in the general fund joint resolution in preparation for the FY 2020 Fiscal Plan	0.60	\$ 245.00	147.00
Linskey,Michael	Manager	22-May-19	T3 - Long-Term Projections	Discuss disaster aid forecast with M Linksey (EY) and A Chepenik (EY)	0.40	\$ 595.00	238.00
Linskey,Michael	Manager	22-May-19	T3 - Long-Term Projections	Participate in conference call with E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), M. Linskey (EY), N. Bugden (EY), and R. Tague (EY) to discuss mechanism by which the Commonwealth could fund a disaster revolving fund, legal / budgetary restrictions around such funds, FOMB oversight capabilities and recommendation to make to the FOMB	0.60	\$ 595.00	357.00
Maciejewski,Brigid Jean	Manager	22-May-19	T3 - Plan of Adjustment	Participate in a call with Alvarez and Marsal, Conway MacKenzie, De Angel Consulting, HTA, and EY to discuss cash management practices of HTA and to walkthrough the different bank accounts of the agency. EY participants: B. Maciejewski (EY), S. Tajuddin (EY), J. Moran-Eserski (EY)	1.20	\$ 595.00	714.00
Maciejewski,Brigid Jean	Manager	22-May-19	T3 - Plan of Adjustment	Participate in call with B Maciejewski (EY), J Moran-Eserski (EY) to discuss HTA disclosure statement regarding cash management and next steps	0.40	\$ 595.00	238.00
Maciejewski,Brigid Jean	Manager	22-May-19	T3 - Plan of Adjustment	Participate in call with S Tajuddin (EY), B Maciejewski (EY) to debrief on HTA/Advisor call, flow of funds diagrams, and next steps for disclosure statement	0.30	\$ 595.00	178.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Maciejewski, Brigid Jean	Manager	22-May-19	T3 - Plan of Adjustment	Review Caesar's Entertainment motion regarding cash management systems in preparation of HTA disclosure statement	2.20	\$ 595.00	1,309.00
Maciejewski, Brigid Jean	Manager	22-May-19	T3 - Plan of Adjustment	Update disclosure statement regarding HTA cash management for comments received from team	1.60	\$ 595.00	952.00
Mackie, James	Executive Director	22-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	7.40	\$ 405.00	2,997.00
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Comision de Energia	0.40	\$ 445.00	178.00
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Comision Especial Conjunta de Fondos Legislativos	0.80	\$ 445.00	356.00
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Comision Industrial	0.90	\$ 445.00	400.50
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Consejo de Educacion	0.80	\$ 445.00	356.00
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Review restriction support for Comision de Energia	1.40	\$ 445.00	623.00
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Review restriction support for Comision Especial Conjunta de Fondos Legislativos	1.70	\$ 445.00	756.50
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Review restriction support for Comision Industrial	1.30	\$ 445.00	578.50
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Review restriction support for Consejo de Educacion	1.30	\$ 445.00	578.50
Molina Acajabon, Michelle Adriana	Senior	22-May-19	T3 - Plan of Adjustment	Review restriction support for Corporacion Centro Cardiovascular y el Caribe	1.40	\$ 445.00	623.00
Moran-Eserski, Javier	Senior	22-May-19	T3 - Plan of Adjustment	Prepare cash flows to visually depict the inflows and outflows of HTA	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	22-May-19	T3 - Plan of Adjustment	Draft summaries of inflows and outflows based on the conversation with HTA and other advisors to explain the cash flow of the agency	2.80	\$ 445.00	1,246.00
Moran-Eserski, Javier	Senior	22-May-19	T3 - Plan of Adjustment	Participate in a call with Alvarez and Marsal, Conway MacKenzie, De Angel Consulting, HTA, and EY to discuss cash management practices of HTA and to walkthrough the different bank accounts of the agency. EY participants: B. Maciejewski (EY), S. Tainuddin (EY), J. Moran - Eserski (EY)	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	22-May-19	T3 - Plan of Adjustment	Participate in call with B Maciejewski (EY), J Moran-Eserski (EY) to discuss HTA disclosure statement regarding cash management and next steps	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	22-May-19	T3 - Plan of Adjustment	Update HTA disclosure statement to incorporate comments received by the client	0.80	\$ 445.00	356.00
Mullins, Daniel R	Executive Director	22-May-19	T3 - Long-Term Projections	Research factual basis regarding Sales and Use Tax (SUT) document from Puerto Rico	0.80	\$ 810.00	648.00
Neziroski, David	Staff	22-May-19	T3 - Fee Applications / Retention	Update exhibit A for March	1.30	\$ 245.00	318.50
Nichols, Carly	Manager	22-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: FICA coverage nuances, JRS cut coding, PREPA freeze and cut coding	0.40	\$ 519.00	207.60
Nichols, Carly	Manager	22-May-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: TRS updates, FICA coverage nuances	0.20	\$ 519.00	103.80
Panagiotakis, Sofia	Senior Manager	22-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB) to discuss the structure of the presentation.	0.60	\$ 720.00	432.00
Pannell, William Winder Thomas	Partner/Principal	22-May-19	T3 - Plan of Adjustment	Review revised version of Disclosure Statement section on Cash Management	1.10	\$ 870.00	957.00
Purdum, Emily Rose	Staff	22-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Compania de Comercio v Exportacion	2.20	\$ 245.00	539.00
Purdum, Emily Rose	Staff	22-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administracion de Desarrollo Socioeconomico de la Familia (ADSEF)	0.60	\$ 245.00	147.00
Purdum, Emily Rose	Staff	22-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad para el Financiamiento de la Infraestructura de Puerto Rico (AFI)	1.40	\$ 245.00	343.00
Purdum, Emily Rose	Staff	22-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Comision de Desarrollo Cooperativo de Puerto Rico (CDCOOP)	0.10	\$ 245.00	24.50
Sacks, Justin	Manager	22-May-19	T3 - Plan of Adjustment	Review updated restriction classifications based on new inventory file provided by Deloitte/Hacienda on 5/21/2019.	2.20	\$ 595.00	1,309.00

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Sacks,Justin	Manager	22-May-19	T3 - Plan of Adjustment	Status update meeting with J. Sacks (EY), S. Chawla (EY) and P. Garcia (EY) to discuss project status related to restrictions testing and account balances testing, as well as discuss plan for next week in terms of reporting.	0.80	\$ 595.00	476.00
Sacks,Justin	Manager	22-May-19	T3 - Plan of Adjustment	Working session with J. Sacks (EY), S. Chawla (EY) and N. Zorrilla (EY) to discuss restrictions testing and observations to date, including review of level 1 testing.	1.20	\$ 595.00	714.00
Santambrogio,Juan	Executive Director	22-May-19	T3 - Long-Term Projections	Analyze calculations on MADS cap based on request from legal counsel.	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	22-May-19	T3 - Long-Term Projections	Analyze treatment of potential revolver fund for disaster recovery for budget purposes	0.90	\$ 810.00	729.00
Santambrogio,Juan	Executive Director	22-May-19	T3 - Long-Term Projections	Participate in a call with M Lopez (FOMB), S Levy (EY), C Good (EY), J Santambrogio (EY) to discuss summary of pension plan statistics from most recent actuarial valuation report.	0.40	\$ 810.00	324.00
Santambrogio,Juan	Executive Director	22-May-19	T3 - Long-Term Projections	Participate in conference call with E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), M. Linskey (EY), N. Bugden (EY), and R. Tague (EY) to discuss mechanism by which the Commonwealth could fund a disaster revolving fund, legal / budgetary restrictions around such funds, FOMB oversight capabilities and recommendation to make to the FOMB.	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	22-May-19	T3 - Long-Term Projections	Participate in monthly pension implementation discussion with A Chepenik (EY), Juan Santambrogio (EY), S Levy (EY), C Good (EY) with various parties including McKinsey and FOMB.	0.70	\$ 810.00	567.00
Santambrogio,Juan	Executive Director	22-May-19	T3 - Long-Term Projections	Review summary information on PR retirement systems to be discussed with FOMB.	1.20	\$ 810.00	972.00
Stricklin,Todd	Senior	22-May-19	T3 - Long-Term Projections	Confirm the treatment of employee refund account crediting in the JRS freeze to develop a draft freeze framework slide for PREPA.	2.40	\$ 405.00	972.00
Stricklin,Todd	Senior	22-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: FICA coverage nuances, JRS cut coding, PREPA freeze and cut coding.	0.40	\$ 405.00	162.00
Stricklin,Todd	Senior	22-May-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: TRS updates, FICA coverage nuances.	0.20	\$ 405.00	81.00
Stricklin,Todd	Senior	22-May-19	T3 - Long-Term Projections	Review the updated PREPA Aon projections of unfunded actuarial liability with net employer contributions under 22, 30, and 40 year projection scenarios to support projection accuracy.	2.60	\$ 405.00	1,053.00
Stricklin,Todd	Senior	22-May-19	T3 - Long-Term Projections	Update the PREPA valuation coding for employee contributions to cancel out additional employee contributions after the freeze date by using additional salary operators to support freeze modeline.	2.10	\$ 405.00	850.50
Stuber,Emily	Senior	22-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY), C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: FICA coverage nuances, JRS cut coding, PREPA freeze and cut coding.	0.40	\$ 405.00	162.00
Stuber,Emily	Senior	22-May-19	T3 - Long-Term Projections	Participate in call with C Nichols (EY), T Day (EY), C Kane (EY), T Stricklin (EY), E Stuber (EY) and S Levy (EY) to discuss status of system projects and current action items: TRS updates, FICA coverage nuances.	0.20	\$ 405.00	81.00
Tague,Robert	Senior Manager	22-May-19	T3 - Long-Term Projections	Participate in conference call with E. Trigo (O'Neil), A. Chepenik (EY), J. Santambrogio (EY), M. Linskey (EY), N. Bugden (EY), and R. Tague (EY) to discuss mechanism by which the Commonwealth could fund a disaster revolving fund, legal / budgetary restrictions around such funds, FOMB oversight capabilities and recommendation to make to the FOMB.	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	22-May-19	T3 - Plan of Adjustment	Review 05.22.19 draft of ERS cash management disclosure writup.	0.30	\$ 720.00	216.00
Tague,Robert	Senior Manager	22-May-19	T3 - Long-Term Projections	Review feedback on letter regarding HB2083 from team.	0.20	\$ 720.00	144.00
Tague,Robert	Senior Manager	22-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR.	4.80	\$ 360.00	1,728.00
Tague,Robert	Senior Manager	22-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR.	5.00	\$ 360.00	1,800.00
Tajuddin,Salman Naveed	Senior Manager	22-May-19	T3 - Plan of Adjustment	Participate in a call with Alvarez and Marsal, Conway MacKenzie, De Angel Consulting, HTA, and EY to discuss cash management practices of HTA and to walkthrough the different bank accounts of the agency. EY participants: B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY).	1.20	\$ 720.00	864.00

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Tajuddin, Salman Naveed	Senior Manager	22-May-19	T3 - Plan of Adjustment	Participate in call with S Tajuddin (EY), B Maciejewski (EY) to debrief on HTA/Advisor call, flow of funds diagrams, and next steps for disclosure statement	0.30	\$ 720.00	216.00
Trang, Quan H	Manager	22-May-19	T3 - Plan of Adjustment	Reset password and enable Relativity accounts that got disabled by the system for Oniell Borges attorneys	1.30	\$ 595.00	773.50
Velasquez, Rachel	Staff	22-May-19	T3 - Plan of Adjustment	Review account holder responses regarding restriction status for all held bank accounts for Autoridad para el Financiamiento de la Vivienda	2.60	\$ 245.00	637.00
Velasquez, Rachel	Staff	22-May-19	T3 - Plan of Adjustment	Review additional restriction support provided by Autoridad para el Financiamiento de la Vivienda.	2.20	\$ 245.00	539.00
Velasquez, Rachel	Staff	22-May-19	T3 - Plan of Adjustment	Review restriction support for Banco Popular accounts for Autoridad para el Financiamiento de la Vivienda.	2.40	\$ 245.00	588.00
Velasquez, Rachel	Staff	22-May-19	T3 - Plan of Adjustment	Review restriction support for BDE accounts for Autoridad para el Financiamiento de la Vivienda.	2.30	\$ 245.00	563.50
Velasquez, Rachel	Staff	22-May-19	T3 - Plan of Adjustment	Review restriction support for First Bank accounts for Autoridad para el Financiamiento de la Vivienda.	2.40	\$ 245.00	588.00
Villavicencio, Nancy	Staff	22-May-19	T3 - Plan of Adjustment	First level restriction testing for agency Administracion de servicios medicos for accounts at Banco Popular	2.90	\$ 245.00	710.50
Villavicencio, Nancy	Staff	22-May-19	T3 - Plan of Adjustment	First level restriction testing for agency Centro Comprensivo de Cancer for accounts at Banco Popular	2.60	\$ 245.00	637.00
Villavicencio, Nancy	Staff	22-May-19	T3 - Plan of Adjustment	First level restriction testing for sistema de retiro para maestros for accounts at BNY Mellon	2.40	\$ 245.00	588.00
Villavicencio, Nancy	Staff	22-May-19	T3 - Plan of Adjustment	First level testing for sistema de retiro para maestros for accounts at Banco Popular de Puerto Rico	2.40	\$ 245.00	588.00
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Address L1 questions related to restrictions supporting documentation during restrictions testing	2.60	\$ 445.00	1,157.00
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Address L1 questions related to types of restrictions during restrictions testing	2.80	\$ 445.00	1,246.00
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Follow up with AFICA for 12/31/18 balances	0.20	\$ 445.00	89.00
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Follow up with AFICA for 3/31/19 balances	0.10	\$ 445.00	44.50
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Review @promesa email for AH responses	1.20	\$ 445.00	534.00
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Use Relativity for L1 restrictions testing	1.20	\$ 445.00	534.00
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Update AH tracker within the universal listing of account inventory	1.60	\$ 445.00	712.00
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Update restrictions tracker based on L1 testing as of 5/22/2019	0.90	\$ 445.00	400.50
Zorrilla, Nelly E	Senior	22-May-19	T3 - Plan of Adjustment	Working session with J. Sacks (EY), S. Chawla (EY) and N. Zorrilla (EY) to discuss restrictions testing and observations to date, including review of level 1 testing	1.20	\$ 445.00	534.00
Alba, Dominique M	Staff	23-May-19	T3 - Plan of Adjustment	Virtual online access tutorial with BNY Mellon to understand method of gathering documentation from the NEXEN webportal for accounts on the system.	1.70	\$ 245.00	416.50
Alba, Dominique M	Staff	23-May-19	T3 - Plan of Adjustment	Extract BNY Mellon bank statement information received through training to prepare for Relativity upload	0.60	\$ 245.00	147.00
Alba, Dominique M	Staff	23-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Atlanta, GA	5.50	\$ 122.50	673.75
Alba, Dominique M	Staff	23-May-19	T3 - Plan of Adjustment	Follow up with Banco Popular regarding outstanding accounts and pending online access	0.80	\$ 245.00	196.00
Alba, Dominique M	Staff	23-May-19	T3 - Plan of Adjustment	Review engagement plan for next two weeks with team to provide status updates regarding financial institutions and bank account support	1.10	\$ 245.00	269.50
Alba, Dominique M	Staff	23-May-19	T3 - Plan of Adjustment	Review Promesa Outlook account to check for incoming bank account information to follow up with FI emails that are pending responses	0.80	\$ 245.00	196.00
Alba, Dominique M	Staff	23-May-19	T3 - Plan of Adjustment	Update consent letter with online access status for accounts in consolidated inventory listing to ensure accurate metrics	1.20	\$ 245.00	294.00
Alba, Dominique M	Staff	23-May-19	T3 - Plan of Adjustment	Update consolidated account inventory listing to reflect new support and adjust metrics for FOMB email	1.20	\$ 245.00	294.00
Bugden, Nicholas R	Manager	23-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL	2.10	\$ 297.50	624.75
Burr, Jeremy	Senior	23-May-19	T3 - Long-Term Projections	Prepare a summary response to G Maldonado (FOMB) regarding all the municipalities ASES and PayGO obligations	0.60	\$ 445.00	267.00
Chawla, Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Analyze bank inventory listing with FOMB Personnel	0.40	\$ 445.00	178.00
Chawla, Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Analyze current metrics evidencing low response rate from financial institutions to obtain information balances.	0.10	\$ 445.00	44.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Work with K. Williamson (FOMB) to obtain assistance setting up meetings with financial institutions, such as Banco Popular, due to low response rates to obtain financial information.	0.10	\$ 445.00	44.50
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Virtual online access tutorial with Northern Trust to understand method of gathering documentation from the webportal for ACAA.	0.30	\$ 445.00	133.50
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Prepare engagement plan of action to meet May deadline with tasks broken out by each individual on the team over the next two weeks.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Prepare update email for K. Williamson (FOMB) by analyzing account inventory listing.	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Provide FOMB personnel with status update regarding account holder requests.	0.30	\$ 445.00	133.50
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Prepare analysis with key action items to obtaining account balances from financial institutions.	0.90	\$ 445.00	400.50
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Support team by reviewing support obtained as of 6/30 for restrictions testing over accounts classified as litigation.	1.30	\$ 445.00	578.50
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Support team by reviewing bank statements for new accounts added to the online portal at Banco Popular for agencies that provided consent letters but were not previously included.	1.70	\$ 445.00	756.50
Chawla,Sonia	Senior	23-May-19	T3 - Plan of Adjustment	Support team by drafting follow up email to R. Rodriguez Dumont at Banco Popular for accounts that are still pending online access.	0.70	\$ 445.00	311.50
Chepenik,Adam Brandon	Partner/Principal	23-May-19	T3 - Long-Term Projections	Finalize updates to long-term pension slides that show historical underfunding	2.20	\$ 870.00	1,914.00
Chepenik,Adam Brandon	Partner/Principal	23-May-19	T3 - Long-Term Projections	Modify disaster aid materials based on feedback from N Jaresko (FOMB)	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	23-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.00	\$ 435.00	1,740.00
Chepenik,Adam Brandon	Partner/Principal	23-May-19	T3 - Long-Term Projections	Participate in call with McKinsey to discuss PRASA disaster aid forecast assumptions and reimbursement timing. EY participants: A Chepenik (EY) and BJ Nichols (EY)	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	23-May-19	T3 - Long-Term Projections	Participate in call with E Barak (Proskauer) and B Rosen (Proskauer) to discuss disaster aid revolver	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	23-May-19	T3 - Long-Term Projections	Participate in discussion with S Levy (EY), A Chepenik (EY), R Tague (EY), J Moran (EY), J Santambrogio (EY) to review N Jaresko (FOMB) comments on historical pension underfunding	0.90	\$ 870.00	783.00
Chepenik,Adam Brandon	Partner/Principal	23-May-19	T3 - Long-Term Projections	participate in meeting with N Jaresko (FOMB) to discuss additional feedback on pensions and disaster aid forecast	0.30	\$ 870.00	261.00
Day,Timothy Sean	Manager	23-May-19	T3 - Long-Term Projections	PREPA plan, modification of cut coding for active employees currently meeting eligibility requirements	1.60	\$ 519.00	830.40
Day,Timothy Sean	Manager	23-May-19	T3 - Long-Term Projections	Modify PREPA pension plan cut coding for active employees not meeting eligibility requirements	1.30	\$ 519.00	674.70
Day,Timothy Sean	Manager	23-May-19	T3 - Long-Term Projections	Review Aon's projected contribution schedule for the PREPA plan under multiple amortization approaches	1.70	\$ 519.00	882.30
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X201 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X265 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X392 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X569 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X649 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X656 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X403 for restrictions for account holder Autoridad de los Puertos.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X411 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X717 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00

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Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X725 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X084 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X092 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X175 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X786 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X015 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X174 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X544 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X870 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X029 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review potential duplicate account ending in X147 for restrictions for account holder Autoridad de los Puertos.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X163 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X296 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X341 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X392 for restrictions for account holder Autoridad de los Puertos.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X242 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X250 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X396 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X418 for restrictions for account holder Autoridad de Desperdicios Solidos.	0.40	\$ 245.00	98.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X744 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X752 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X779 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X787 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X017 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X120 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X121 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X153 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X161 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X949 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50

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Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X317 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X679 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X687 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X887 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X949 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X330 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X497 for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account ending in X553 for restrictions for account holder Autoridad de los Puertos.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account with no account number as it relates to a bond for restrictions for account holder Autoridad de Desperdicios Solidos.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	23-May-19	T3 - Plan of Adjustment	Review account with no current account number as it relates to a bond for restrictions for account holder Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Good JR,Clark E	Manager	23-May-19	T3 - Long-Term Projections	Calculate ARC for missing years based on data from pension reports	2.40	\$ 519.00	1,245.60
Good JR,Clark E	Manager	23-May-19	T3 - Expert Testimony	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	23-May-19	T3 - Long-Term Projections	Review historical pension related acts to identify places for additional data to be added	0.40	\$ 519.00	207.60
Lam,Hui Hui	Staff	23-May-19	T3 - Plan of Adjustment	Review accounts with Banco de Desarrollo Economico for restrictions for the account holder Compania de Comercio v Exportacion.	0.30	\$ 245.00	73.50
Lam,Hui Hui	Staff	23-May-19	T3 - Plan of Adjustment	Review accounts with Banco Popular for restrictions for the account holder Administracion de Familias v Ninos.	1.80	\$ 245.00	441.00
Lam,Hui Hui	Staff	23-May-19	T3 - Plan of Adjustment	Review accounts with Banco Popular for restrictions for the account holder Administracion de Seguros de Salud.	1.60	\$ 245.00	392.00
Lam,Hui Hui	Staff	23-May-19	T3 - Plan of Adjustment	Review accounts with Banco Popular for restrictions for the account holder Compania de Comercio v Exportacion.	2.30	\$ 245.00	563.50
Lam,Hui Hui	Staff	23-May-19	T3 - Plan of Adjustment	Review accounts with Banco Santander for restrictions for the account holder Administracion de Familias v Ninos.	2.40	\$ 245.00	588.00
Levy,Sheva R	Partner/Principal	23-May-19	T3 - Long-Term Projections	Address N Jaresko (FOMB) comments on historical pension underfunding presentation	0.90	\$ 721.00	648.90
Levy,Sheva R	Partner/Principal	23-May-19	T3 - Long-Term Projections	Participate in discussion with S Levy (EY), A Chepenik (EY), R Tague (EY), J Moran (EY), J Santambrogio (EY) to review N Jaresko (FOMB) comments on historical pension underfunding	0.90	\$ 721.00	648.90
Lieberman,Charles	Staff	23-May-19	T3 - Long-Term Projections	Calculate estimated potential San Juan SUT revenues in preparation for letter on the proposed legislation regarding SUT opportunity zone for the FOMB	1.20	\$ 245.00	294.00
Lieberman,Charles	Staff	23-May-19	T3 - Long-Term Projections	Update FY20 Budget information received from OMB in preparation for in preparation for the FY 2020 Fiscal Plan	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	23-May-19	T3 - Long-Term Projections	Participate in meeting with J. Moran-Eserski (EY) and C.Lieberman (EY) to discuss tasks outstanding in preparation for letter on the proposed legislation regarding SUT opportunity zone for the FOMB	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	23-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY) and C.Lieberman (EY) to discuss tasks outstanding on letter on the proposed legislation regarding sports betting for the FOMB	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	23-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY) and C.Lieberman (EY) to discuss the calculation of SUT revenues for San Juan in preparation for letter on the proposed legislation regarding SUT opportunity zone for the FOMB	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	23-May-19	T3 - Long-Term Projections	Research regarding SUT Opportunity zones in preparation for letter on the proposed legislation regarding SUT opportunity zone for the FOMB	1.10	\$ 245.00	269.50
Lieberman,Charles	Staff	23-May-19	T3 - Long-Term Projections	Research San Juan SUT revenues in preparation for letter on the proposed legislation regarding SUT opportunity zone for the FOMB	0.80	\$ 245.00	196.00
Lieberman,Charles	Staff	23-May-19	T3 - Long-Term Projections	Review proposed legislation regarding SUT opportunity zone in preparation for letter the FOMB	0.90	\$ 245.00	220.50

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Lieberman, Charles	Staff	23-May-19	T3 - Long-Term Projections	Review SUT revenues for the commonwealth of Puerto Rico in preparation for letter on the proposed legislation regarding SUT opportunity zone for the FOMB	1.10	\$ 245.00	269.50
Mackie, James	Executive Director	23-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	7.20	\$ 405.00	2,916.00
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Corporacion Centro Cardiovascular v el Caribe	0.40	\$ 445.00	178.00
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Corporacion de Conservatorio de Musica	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Corporacion de Fondo de Interes Apremiencia	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Corporacion de las Artes Musicales	0.40	\$ 445.00	178.00
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Corporacion de Seguros Agricolas	0.80	\$ 445.00	356.00
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Review restriction support for Corporacion de Conservatorio de Musica	1.20	\$ 445.00	534.00
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Review restriction support for Corporacion de Fondo de Interes Apremiencia	1.10	\$ 445.00	489.50
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Review restriction support for Corporacion de las Artes Musicales	1.70	\$ 445.00	756.50
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Plan of Adjustment	Review restriction support for Corporacion de Seguros Agricolas	1.10	\$ 445.00	489.50
Molina Acajabon, Michelle Adriana	Senior	23-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Washington, DC	3.00	\$ 222.50	667.50
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Analyze American Action Forum report: "Primer: Sports Betting in the United States" to understand the different approaches being taken by U.S. states	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Analyze GMA report commissioned by the Tourism agency to assess the impact of sport betting	1.60	\$ 445.00	712.00
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Analyze Michael Best Strategies report to understand sport betting impact on other U.S. states	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Analyze Oxford Economics report on impact of legalized sports betting to understand what impact this may have to PR's revenues	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Analyze PEW Charitable Trust report: "Show Me the Money: Sports Betting Off and Running" to understand challenges that other states have faced with sport betting	0.30	\$ 445.00	133.50
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Analyze Spectrum Gaming Group analysis on DC sport betting to identify benchmark information	1.20	\$ 445.00	534.00
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Draft section on implementation cost for the sport betting to be included in the letter sent by FOMB to the government	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Participate in discussion with S Levy (EY), A Chepenik (EY), R Tague (EY), J Moran (EY), J Santambrogio (EY) to review N Jaresko (FOMB) comments on historical pension underfunding	0.90	\$ 445.00	400.50
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Participate in meeting with J. Moran-Eserski (EY) and C.Lieberman (EY) to discuss tasks outstanding in preparation for letter on the proposed legislation regarding SUT opportunity zone for the FOMB	0.40	\$ 445.00	178.00
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Review FOMB letter to the government discussing the risks of legalizing sport betting in Puerto Rico	0.80	\$ 445.00	356.00
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Update pension system deck based on comments received from FOME	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	23-May-19	T3 - Long-Term Projections	Update pension system deck with latest information provided by EY's pension team	0.90	\$ 445.00	400.50
Mullins, Daniel R	Executive Director	23-May-19	T3 - Long-Term Projections	Draft additional findings regarding Sales Tax free zones which assessed the implications of the Commonwealth/local revenue breakdown	0.80	\$ 810.00	648.00
Mullins, Daniel R	Executive Director	23-May-19	T3 - Long-Term Projections	Edit the investment (treasury management) policy letter	0.50	\$ 810.00	405.00
Nichols, Bradley	Partner/Principal	23-May-19	T3 - Long-Term Projections	Participate in call with McKinsey to discuss PRASA disaster aid forecast assumptions and reimbursement timing. EY participants: A Chepenik (EY) and BJ Nichols (EY)	0.40	\$ 870.00	348.00
Pannell, William Winder Thomas	Partner/Principal	23-May-19	T3 - Plan of Adjustment	Review EY Status update on Bank Accounts to FOMB	0.40	\$ 870.00	348.00

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Purdum,Emily Rose	Staff	23-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Sistema de Retiro para Maestros (SRM)	0.70	\$ 245.00	171.50
Sacks,Justin	Manager	23-May-19	T3 - Plan of Adjustment	Perform L2 account balances review for new Citibank accounts with investment sweeps as of 5/22/2019 on 5/23/2019.	2.70	\$ 595.00	1,606.50
Sacks,Justin	Manager	23-May-19	T3 - Plan of Adjustment	Organize new bank accounts as of May 23,2019 for Public Housing Authority accounts held with Banco Popular for upload into Relativity for testing.	0.70	\$ 595.00	416.50
Sacks,Justin	Manager	23-May-19	T3 - Plan of Adjustment	Review restriction documentation provided forCorporacion de Fondo de Interes Apremiata	0.40	\$ 595.00	238.00
Sacks,Justin	Manager	23-May-19	T3 - Plan of Adjustment	Review restriction documentation provided for Corporacion de las Artes Musicales	0.30	\$ 595.00	178.50
Sacks,Justin	Manager	23-May-19	T3 - Plan of Adjustment	Review restriction documentation provided for Corporacion de Seguros Agricolas	0.20	\$ 595.00	119.00
Sacks,Justin	Manager	23-May-19	T3 - Plan of Adjustment	Review restriction documentation provided for Corporacion de Conservatorio de Musica	0.40	\$ 595.00	238.00
Santambrogio,Juan	Executive Director	23-May-19	T3 - Long-Term Projections	Participate in discussion with S Levy (EY), A Chepenik (EY), R Tague (EY), J Moran (EY), J Santambrogio (EY) to review N Jaresko (FOMB) comments on historical pension underfunding	0.90	\$ 810.00	729.00
Stricklin,Todd	Senior	23-May-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 405.00	769.50
Stricklin,Todd	Senior	23-May-19	T3 - Long-Term Projections	Perform a 40 year core projection in the PREPA baseline ProVal valuation coding to develop estimates of unfunded actuarial liability with net employer contributions	2.40	\$ 405.00	972.00
Tague,Robert	Senior Manager	23-May-19	T3 - Long-Term Projections	Participate in discussion with S Levy (EY), A Chepenik (EY), R Tague (EY), J Moran (EY), J Santambrogio (EY) to review N Jaresko (FOMB) comments on historical pension underfunding	0.90	\$ 720.00	648.00
Tague,Robert	Senior Manager	23-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL.	5.60	\$ 360.00	2,016.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY) and C.Lieberman (EY) to discuss tasks outstanding on letter on the proposed legislation regarding sports betting for the FOMB	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Long-Term Projections	Participate in meeting with S Tajuddin (EY) and C.Lieberman (EY) to discuss the calculation of SUT revenues for San Juan in preperation for letter on the proposed legislation regarding SUT opportunity zone for the FOMB	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Long-Term Projections	Prepare responses on investment policy guidelines	1.30	\$ 720.00	936.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Plan of Adjustment	Review analysis relating to potential exposure of SUT in Senate Bill 1262	1.60	\$ 720.00	1,152.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Plan of Adjustment	Review illustrative policy statements from various states to compare to investment policy guidelines	1.80	\$ 720.00	1,296.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Plan of Adjustment	Review research relating to retail sales collections in San Juan in ongoing review of Senate Bill 1263 re: SUT free zones in San Juan	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Long-Term Projections	Review letter with email threads relating to Opportunity Zone legislation	0.80	\$ 720.00	576.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Plan of Adjustment	Review letter with email threads relating to Sports Betting legislation	1.60	\$ 720.00	1,152.00
Tajuddin,Salman Naveed	Senior Manager	23-May-19	T3 - Long-Term Projections	Review Tourism Bureau research report discussing sports betting	2.40	\$ 720.00	1,728.00
Trang,Quan H	Manager	23-May-19	T3 - Plan of Adjustment	Load and QC new account balances on existing accounts per 05/23/2019 request from investigation team	0.80	\$ 595.00	476.00
Trang,Quan H	Manager	23-May-19	T3 - Plan of Adjustment	Load and QC new Supporting Account documents on existing accounts per 05/23/2019 request from investigation team	1.20	\$ 595.00	714.00
Trang,Quan H	Manager	23-May-19	T3 - Plan of Adjustment	Load and QC new Supporting Restriction documents on existing accounts per 05/23/2019 request from investigation team	2.90	\$ 595.00	1,725.50
Trang,Quan H	Manager	23-May-19	T3 - Plan of Adjustment	Update export functionalities to include new metadata field in the export, so the attorneys can export all the necessary information	1.10	\$ 595.00	654.50
Trang,Quan H	Manager	23-May-19	T3 - Plan of Adjustment	Relativity troubleshooting on an error with the linkage for Restriction documents, and that the Restriction documents didn't linked to the new metadata	1.10	\$ 595.00	654.50
Velasquez,Rachel	Staff	23-May-19	T3 - Plan of Adjustment	Prepare comments for restriction analysis for Autoridad de Edificios Publicos.	1.40	\$ 245.00	343.00
Velasquez,Rachel	Staff	23-May-19	T3 - Plan of Adjustment	Prepare comments for restriction analysis for Autoridad para el Financiamiento de la Vivienda	2.40	\$ 245.00	588.00
Velasquez,Rachel	Staff	23-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Administracion Sistema de Retiro de Empleados Gobierno y la Judicatura	1.30	\$ 245.00	318.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

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Velasquez,Rachel	Staff	23-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Autoridad de Edificios Publicos.	1.90	\$ 245.00	465.50
Villavicencio,Nancy	Staff	23-May-19	T3 - Plan of Adjustment	First level restriction testing for departamento de trabajo y recursos humanos at Banco Popular	2.70	\$ 245.00	661.50
Villavicencio,Nancy	Staff	23-May-19	T3 - Plan of Adjustment	Prepare first batch of documents collected from restriction testing to be uploaded into relativity platform	1.70	\$ 245.00	416.50
Wallace,Kacy	Manager	23-May-19	T3 - Long-Term Projections	Review actuarial required contributions for FY 15 onwards to confirm actuaries methodology for pension systems	0.60	\$ 519.00	311.40
Zetino,Jose Daniel	Senior	23-May-19	T3 - Plan of Adjustment	Restriction Testing for the following agency: Tribunal General de Justicia; Financial Institution: Banco Santander	2.80	\$ 445.00	1,246.00
Zetino,Jose Daniel	Senior	23-May-19	T3 - Plan of Adjustment	Restriction Testing for the following agency: Tribunal General de Justicia; Financial Institution: City Bank	2.40	\$ 445.00	1,068.00
Zetino,Jose Daniel	Senior	23-May-19	T3 - Plan of Adjustment	Restriction Testing for the following agency: Tribunal General de Justicia; Financial Institution: First Bank	2.90	\$ 445.00	1,290.50
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Address L1 questions related to restrictions supporting documentation during restrictions testing	2.40	\$ 445.00	1,068.00
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Address L1 questions related to types of restrictions during restrictions testing	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Follow up with Tourism Company for 12/31/18 balances	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Follow up with Tourism Company for 3/31/19 balances	0.10	\$ 445.00	44.50
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Review Promesa inbox for AH responses as of 05/23/2019	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Analyze outstanding requests based on AH responses from Promesa inbox as of 05/23/2019	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Assist team with L1 restrictions testing in Relativity by reviewing support used to determine account classifications	2.20	\$ 445.00	979.00
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Update AH tracker within the universal listing of account inventory	1.20	\$ 445.00	534.00
Zorrilla,Nelly E	Senior	23-May-19	T3 - Plan of Adjustment	Update restrictions tracker based on L1 testing as of 5/23/2019	0.80	\$ 445.00	356.00
Carpenter,Christina Maria	Staff	24-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	5.90	\$ 122.50	722.75
Chawla,Sonia	Senior	24-May-19	T3 - Plan of Adjustment	Draft responses to questions by K. Williamson (FOMB) regarding weekly status update on metrics and pending items. Questions addressed include: preparing a formal request for Citibank for information pertaining to signatories.	0.70	\$ 445.00	311.50
Chawla,Sonia	Senior	24-May-19	T3 - Plan of Adjustment	Prepare responses to questions related to restrictions testing	0.40	\$ 445.00	178.00
Chepenik,Adam Brandon	Partner/Principal	24-May-19	T3 - Long-Term Projections	Draft talking points for N Jaresko (FOMB) discussion with legislature on fiscal plan implication from SUT forecast adjustment	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	24-May-19	T3 - Long-Term Projections	Participate in call with N Jaresko (FOMB) to discuss SUT forecast from San Juan's actions	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	24-May-19	T3 - Long-Term Projections	Participate in call with S Tajuddin (EY) and A Chepenik (EY) to discuss SUT forecast from legislature bill	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	24-May-19	T3 - Long-Term Projections	Participate in call with T Greene (Citi), S Tajuddin (EY), and A Chepenik (EY) to evaluate COFINA forecast implications from SUT action	0.40	\$ 870.00	348.00
Lieberman,Charles	Staff	24-May-19	T3 - Long-Term Projections	Review updates to the letter for the FOMB on HB 1635 - Sports gambling	1.60	\$ 245.00	392.00
Lieberman,Charles	Staff	24-May-19	T3 - Long-Term Projections	Review updates to the letter on the proposed legislation regarding SUT opportunity zone for the FOMB	1.40	\$ 245.00	343.00
Moran-Eserski,Javier	Senior	24-May-19	T3 - Plan of Adjustment	Draft bank rationalization section for the CW disclosure statement	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	24-May-19	T3 - Long-Term Projections	Edit SUT letter based on comments received from FOMB	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	24-May-19	T3 - Plan of Adjustment	Map HTA account type values (i.e. operations, payroll, etc.) to the bank account report for March 2019 to include in the disclosure statement	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	24-May-19	T3 - Long-Term Projections	Research the amount of SUT revenues that were distributed to municipalities to better understand the impact of proposed SUT legislation	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	24-May-19	T3 - Plan of Adjustment	Review Deloitte's SoW to better understand the objective of the bank rationalization efforts from Hacienda	1.30	\$ 445.00	578.50
Moran-Eserski,Javier	Senior	24-May-19	T3 - Plan of Adjustment	Review HTA 13-week cash flow projections to serve as additional support for the disclosure statement	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	24-May-19	T3 - Long-Term Projections	Review letter on SUT taxes drafted by FOMB	0.60	\$ 445.00	267.00
Santambrogio,Juan	Executive Director	24-May-19	T3 - Long-Term Projections	Analyze impact of disaster recovery loan to long term cash flow projection	1.10	\$ 810.00	891.00
Santambrogio,Juan	Executive Director	24-May-19	T3 - Long-Term Projections	Prepare updated version of long-term cash flow projections to reflect latest information available from creditor negotiations	1.80	\$ 810.00	1,458.00

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Santambrogio, Juan	Executive Director	24-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Atlanta, GA	2.50	\$ 405.00	1,012.50
Tague, Robert	Senior Manager	24-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	24-May-19	T3 - Expert Testimony	REDACTED	1.30	\$ 720.00	936.00
Tague, Robert	Senior Manager	24-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 720.00	576.00
Tague, Robert	Senior Manager	24-May-19	T3 - Expert Testimony	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	24-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	24-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tajuddin, Salman Naveed	Senior Manager	24-May-19	T3 - Long-Term Projections	Participate in call with S Tajuddin (EY) and A Chepenik (EY) to discuss SUT forecast from legislature bill	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	24-May-19	T3 - Long-Term Projections	Participate in call with T Greene (Citi), S Tajuddin (EY), and A Chepenik (EY) to evaluate COFINA forecast implications from SUT action	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	24-May-19	T3 - Long-Term Projections	Participate in call with G Ojeda (FOMB) re: FOMB's letters to government on Bill 1263, 2038, and Opportunity Zones	0.60	\$ 720.00	432.00
Tajuddin, Salman Naveed	Senior Manager	24-May-19	T3 - Long-Term Projections	Review 204 letter response drafts from FOMB re: Opportunity Zone	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	24-May-19	T3 - Long-Term Projections	Review analysis relating to SUT Exposure in San Juan for senate bill 1263	1.30	\$ 720.00	936.00
Trang, Quan H	Manager	24-May-19	T3 - Plan of Adjustment	Consolidate account with balances	1.40	\$ 595.00	833.00
Trang, Quan H	Manager	24-May-19	T3 - Plan of Adjustment	Implement additional changes to review layout per 05/24/2019 request from investigation team	1.60	\$ 595.00	952.00
Trang, Quan H	Manager	24-May-19	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to make sure all Relativity functions and components working properly	1.90	\$ 595.00	1,130.50
Villavicencio, Nancy	Staff	24-May-19	T3 - Plan of Adjustment	First level restriction testing for departamento de trabajo y recursos humanos at Northern Trust	2.60	\$ 245.00	637.00
Villavicencio, Nancy	Staff	24-May-19	T3 - Plan of Adjustment	First level restriction testing for departamento de trabajo y recursos humanos at US Treasury and BDE	2.30	\$ 245.00	563.50
Villavicencio, Nancy	Staff	24-May-19	T3 - Plan of Adjustment	Review of restriction documentation provided by ASES	0.60	\$ 245.00	147.00
Villavicencio, Nancy	Staff	24-May-19	T3 - Plan of Adjustment	Review of restriction documentation provided by ERS	0.90	\$ 245.00	220.50
Villavicencio, Nancy	Staff	24-May-19	T3 - Plan of Adjustment	Review of restriction documentation provided by Vocational Rehabilitation Administration.	0.70	\$ 245.00	171.50
Zorrilla, Nelly E	Senior	24-May-19	T3 - Plan of Adjustment	Address L1 questions related to restrictions supporting documentation during restrictions testing	2.30	\$ 445.00	1,023.50
Zorrilla, Nelly E	Senior	24-May-19	T3 - Plan of Adjustment	Address L1 questions related to types of restrictions during restrictions testing	1.60	\$ 445.00	712.00
Zorrilla, Nelly E	Senior	24-May-19	T3 - Plan of Adjustment	Analyze files from Promesa inbox as 05/24/19 for Relativity upload	1.80	\$ 445.00	801.00
Zorrilla, Nelly E	Senior	24-May-19	T3 - Plan of Adjustment	Review Promesa inbox for AH responses as of 05/24/2019	0.30	\$ 445.00	133.50
Zorrilla, Nelly E	Senior	24-May-19	T3 - Plan of Adjustment	Support team in L1 restrictions testing within Relativity by clarifying various account classifications	0.40	\$ 445.00	178.00
Zorrilla, Nelly E	Senior	24-May-19	T3 - Plan of Adjustment	Update AH tracker within the universal listing of account inventory	1.20	\$ 445.00	534.00
Zorrilla, Nelly E	Senior	24-May-19	T3 - Plan of Adjustment	Update restrictions tracker based on L1 testing as of 5/24/2019	0.90	\$ 445.00	400.50
Burr, Jeremy	Senior	25-May-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the current PayGo obligations for the municipalities to report to the FOMB as well as the current status of the GE resolution	0.70	\$ 445.00	311.50
Burr, Jeremy	Senior	25-May-19	T3 - Long-Term Projections	Prepare follow-up email regarding FY20 PayGo obligations from entities outside of the FP	0.30	\$ 445.00	133.50
Panagiotakis, Sofia	Senior Manager	25-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB) to discuss paygo allocations for entities outside the fiscal plan.	0.30	\$ 720.00	216.00
Panagiotakis, Sofia	Senior Manager	25-May-19	T3 - Long-Term Projections	Participate in call with S Panagiotakis (EY) and J Burr (EY) to discuss the current PayGo obligations for the municipalities to report to the FOMB as well as the current status of the GE resolution	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	25-May-19	T3 - Plan of Adjustment	Edit ERS cash management report draft for inclusion in the broader cash management write-up: emphasis on describing remaining investment portfolio	1.10	\$ 720.00	792.00
Tajuddin, Salman Naveed	Senior Manager	25-May-19	T3 - Plan of Adjustment	Continue to edit ERS cash management report draft for inclusion cash management write-up: emphasis on describing operating cash burn rate	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	25-May-19	T3 - Plan of Adjustment	Edit HTA cash management report draft for inclusion in the broader cash management write-up: emphasis on describing cash flows from federal projects	2.40	\$ 720.00	1,728.00

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Tajuddin,Salman Naveed	Senior Manager	25-May-19	T3 - Plan of Adjustment	Edit HTA cash management report draft for inclusion in the broader cash management write-up: emphasis on describing cash flows from SRF funding sources	2.10	\$ 720.00	1,512.00
Burr,Jeremy	Senior	27-May-19	T3 - Long-Term Projections	Prepare summary of the rightsizing measures in the FY19 vs FY20 FF	0.70	\$ 445.00	311.50
Carpenter,Christina Maria	Staff	27-May-19	T3 - Long-Term Projections	Review agency groupings in Fiscal Plan and presentation to Legislature	0.70	\$ 245.00	171.50
Dougherty,Ryan Curran	Senior	27-May-19	T3 - Long-Term Projections	Review rightsizing model for Christmas Bonus measures included in FY20 budget.	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	27-May-19	T3 - Long-Term Projections	Review rightsizing model for Uniform Healthcare measures included in FY20 budget.	0.60	\$ 445.00	267.00
Levy,Sheva R	Partner/Principal	27-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Santambrogio,Juan	Executive Director	27-May-19	T3 - Long-Term Projections	CONFIDENTIAL - Analyze proposed structure of reserve funds regarding conditions for withdrawal	2.20	\$ 810.00	1,782.00
Tague,Robert	Senior Manager	27-May-19	T3 - Expert Testimony	REDACTED	0.70	\$ 720.00	504.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Follow up with Housing Finance Authority regarding consent letter	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Follow up with Teachers Retirement System regarding restrictions	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Follow up with Teachers Retirement System regarding bank accounts	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Follow up with ERS regarding duplicate accounts.	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Follow up with Housing Finance Authority regarding restrictions	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Desperdicios Solidos and Oficina Comisionado de Asuntos Municipales.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Administracion de Desarrollo Socioeconomico de la Familia.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Departamento de Recursos Naturales y Ambientales.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Departamento de Salud.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Instituto de Estadística Administración de Servicios Médicos.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Oficina de etica Gubernamental	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Administracion de Asuntos Federales.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Oficina de Exencion Contributiva Industrial.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Autoridad de Tierras	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Guardia Nacional.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 1 of account holder letter (Spanish and English) for Autoridad de Edificios Publicos and Corporacion de las Artes Musicales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Oficina de Asuntos de la Juventud and Compania de Fomento Industrial.	0.70	\$ 245.00	171.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Prepare second batch documents collected from restriction testing to be uploaded into relativity platform.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Banco de Desarrollo Economico para Puerto Rico.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Comision Industrial.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Autoridad de Transporte Integrado Centro de Recaudacion de Ingresos Municipales (CRIM).	0.20	\$ 245.00	49.00

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Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina Comisionado de Instituciones Financieras.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Administración de Vivienda Pública.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Autoridad Puerto de Ponce.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Corporacion para la Difusion Publica.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Corporación del Fondo de Interés Apremiante (COFINA).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Panel sobre el Fiscal Especial Independiente (FEI) and Comision de Energia.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Administracion de Seguros de Salud.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Fideicomiso Institucional de la Guardia Nacional Autoridad Metropolitana de Autobuses.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Oficina de Servicios Legislativos	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Administracion de Servicios Generales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Instituto de Ciencias Forenses	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Administracion de Terrenos	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	27-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) and version 2 (Spanish and English) of excel template for Administracion de Recursos Naturales.	0.10	\$ 245.00	24.50
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Address L1 questions related to types of restrictions during restrictions testing	1.40	\$ 445.00	623.00
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Address account restriction questions from Citibank in response to our requests.	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Address account restriction questions from First Bank in response to our requests.	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Address account restriction questions from Scotiabank in response to our requests.	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Address account restriction questions from Northern Trust in response to our requests.	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Analyze 12/31/18 bank support received from University of Puerto Rico	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Analyze 12/31/18 bank support received from AAFAF	0.80	\$ 445.00	356.00
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Analyze 12/31/18 bank support received from Administration of Families and Children	0.80	\$ 445.00	356.00
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Prepare follow-up email to send to National Guard indicating our information request is past due	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Prepare follow-up email to send to the General Court of Justice indicating our information request is past due	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Review Promesa inbox for AH responses as of 05/27/19	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Update restrictions tracker based on L1 testing as of 5/27/2019	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	27-May-19	T3 - Plan of Adjustment	Analyze restrictions tracker to determine number of accounts still pending restrictions testing	1.40	\$ 445.00	623.00
Alba,Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Analyze EY IDs for UPR to identify duplicates so we can remove from testing and Relativity	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Call BPPR to follow up on outstanding accounts	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	28-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to New York, NY	7.30	\$ 122.50	894.25

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Follow up with Oriental Bank regarding list of signatories with outstanding accounts	0.40	\$ 245.00	98.00
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Identify duplicates in BNY Mellon Teacher Retirement System to remove them from listing	0.90	\$ 245.00	220.50
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Prepare bank account information obtained 5/28/2019 for Relativity testing by renaming files per standard naming convention to increase file searchability	0.70	\$ 245.00	171.50
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Etherski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming budget and debt service	0.60	\$ 245.00	147.00
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Prepare First Bank documents for Relativity upload and send	0.70	\$ 245.00	171.50
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Review Senate accounts at First Bank to analyze supporting documentation, including consent letters	0.80	\$ 245.00	196.00
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Update account IDs to reflect FI information to reconcile with testing inventory listing	1.40	\$ 245.00	343.00
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Update accounts in inventory listing with information received via email from First Bank	0.90	\$ 245.00	220.50
Alba, Dominique M	Staff	28-May-19	T3 - Plan of Adjustment	Update metrics in inventory listing to refresh Pivots with new information obtained to reflect accurate numbers	2.20	\$ 245.00	539.00
Bugden, Nicholas R	Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Etherski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming budget and debt service	0.60	\$ 595.00	357.00
Burr, Jeremy	Senior	28-May-19	T3 - Long-Term Projections	Call with A Bekker (Conway), M Curtis (Conway), R Dougherty (EY) and J Burr (EY) to discuss the budget allocations of certain IFCU's and their consistency with the FP	0.70	\$ 445.00	311.50
Burr, Jeremy	Senior	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Etherski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming budget and debt service	0.60	\$ 445.00	267.00
Carpenter, Christina Maria	Staff	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Etherski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming budget and debt service	0.60	\$ 245.00	147.00

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Chawla,Sonia	Senior	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 445.00	267.00
Chepenik,Adam Brandon	Partner/Principal	28-May-19	T3 - Plan of Adjustment	Discuss cash management write-up topics for inclusion with A Chepanik and S Tajuddin (EY)	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	28-May-19	T3 - Plan of Adjustment	Draft edits to cash management overview document	0.30	\$ 870.00	261.00
Chepenik,Adam Brandon	Partner/Principal	28-May-19	T3 - Long-Term Projections	Finalize data on actual payments for Paygo and ASES	1.10	\$ 870.00	957.00
Chepenik,Adam Brandon	Partner/Principal	28-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	28-May-19	T3 - Plan of Adjustment	Participate in calls with S Tajuddin (EY) and A Chepenik (EY) to discuss cash management materials for declaration	0.40	\$ 870.00	348.00
Chepenik,Adam Brandon	Partner/Principal	28-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M.Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	28-May-19	T3 - Long-Term Projections	Research ERS participants with DC accounts for E Trigo (oneill)	0.30	\$ 870.00	261.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X189 for restrictions for account holder Administracion de Recursos Naturales.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X945 for restrictions for account holder Junta de Gobierno Servicio 9-1-1 (Same as Negociado de Sistemas de Emergencias 911).	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X624 for restrictions for account holder PREPA Networks.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X764 for restrictions for account holder Superintendencia Capitolio.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X775 for restrictions for account holder Superintendencia Capitolio.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X896 for restrictions for account holder Superintendencia Capitolio.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X918 for restrictions for account holder Superintendencia Capitolio.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X522 for restrictions for account holder PREPA Networks.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X775 for restrictions for account holder PREPA Networks.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X906 for restrictions for account holder Administracion de Recursos Naturales.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X914 for restrictions for account holder Administracion de Recursos Naturales.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X621 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X648 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X028 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00

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Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X125 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X238 for restrictions for account holder Junta de Gobierno Servicio 9-1-1 (Same as Negociado de Sistemas de Emergencias 911).	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X372 for restrictions for account holder Administracion de Sustento de Menores.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X488 for restrictions for account holder Administracion de Sustento de Menores.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X738 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X913 for restrictions for account holder Administracion de Recursos Naturales.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X175 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X183 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X191 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X205 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X736 for restrictions for account holder Panel sobre el Fiscal Especial Independiente.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X747 for restrictions for account holder Panel sobre el Fiscal Especial Independiente.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X333 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X341 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X575 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X171 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X840 for restrictions for account holder Autoridad de Tierras.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X860 for restrictions for account holder Administracion de Recursos Naturales.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account ending in X849 for restrictions for account holder Administracion de Recursos Naturales.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder Oficina Contralor	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder Oficina de Asuntos de la Juventud.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder Oficina de Desarrollo Socioeconomico y Comunitario.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder Oficina de Exencion Contributiva Industrial.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder Oficina de Gerencia de Permisos.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder Oficina de Servicios con Antelacion al Juicio.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder Oficina Estatal de Politica Publica Energetica.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder Oficina Independiente Proteccion al Consumidor.	0.20	\$ 245.00	49.00
Deng,Ashley Jesica	Staff	28-May-19	T3 - Plan of Adjustment	Review account for restrictions for account holder PREPA Holdings	0.20	\$ 245.00	49.00
Dougherty,Ryan Curran	Senior	28-May-19	T3 - Long-Term Projections	Call with A Bekker (Conway), M Curtis (Conway), R Dougherty (EY) and J Burr (EY) to discuss the budget allocations of certain IFCU's and their consistency with the FP	0.70	\$ 445.00	311.50

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Dougherty,Ryan Curran	Senior	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 445.00	267.00
Dougherty,Ryan Curran	Senior	28-May-19	T3 - Long-Term Projections	Prepare draft comparison of total budgets by opex vs payroll in order to calculate measures ramp.	1.20	\$ 445.00	534.00
Dougherty,Ryan Curran	Senior	28-May-19	T3 - Long-Term Projections	Review rightsizing model for year over year ramp in measures included in the Fiscal Plan.	1.30	\$ 445.00	578.50
Dougherty,Ryan Curran	Senior	28-May-19	T3 - Long-Term Projections	Update analysis of measures to normalize for application of healthcare measures due to ASES funding.	0.80	\$ 445.00	356.00
Feldman,Kimberly S	Senior	28-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Banco Popular for Land Authority	0.40	\$ 445.00	178.00
Feldman,Kimberly S	Senior	28-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Banco Popular for Musical Arts Corporation	2.90	\$ 445.00	1,290.50
Feldman,Kimberly S	Senior	28-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Banco Popular for Public Housing Administration	2.30	\$ 445.00	1,023.50
Garcia,Francisco R.	Senior Manager	28-May-19	T3 - Plan of Adjustment	Analyze restrictions testing performed by the team as of 5/28/2019 to communicate trends identified at the account holder level	2.10	\$ 720.00	1,512.00
Garcia,Francisco R.	Senior Manager	28-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations	1.30	\$ 720.00	936.00
Garcia,Francisco R.	Senior Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 720.00	432.00
Garcia,Francisco R.	Senior Manager	28-May-19	T3 - Plan of Adjustment	Review account-level restriction documentation compiled by team as of 5/28/2019 to identify trends in documentation sufficiency at an agency level	3.40	\$ 720.00	2,448.00
Good JR,Clark E	Manager	28-May-19	T3 - Long-Term Projections	Breakout liability components of proval output in excel for 2020 budget breakout	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	28-May-19	T3 - Long-Term Projections	Prepare liability results in proval that allocate the baseline costs to individual agencies	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	28-May-19	T3 - Long-Term Projections	Identify impact of assumptions related to agency allocation (missing or unknown codes)	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	28-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 519.00	415.20
Good JR,Clark E	Manager	28-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 519.00	311.40

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Hurtado,Sergio Danilo	Senior	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 445.00	267.00
Kane,Collin	Senior	28-May-19	T3 - Long-Term Projections	Participate in call with C Kane (EY) and T Quach (EY) to discuss the underlying JRS data used in the baseline scenario, for the Milliman match.	0.80	\$ 405.00	324.00
Levy,Sheva R	Partner/Principal	28-May-19	T3 - Long-Term Projections	Conference call with G Malhotra (EY) and S Levy (EY) to discuss current status of pension negotiations	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	28-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	28-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	28-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	28-May-19	T3 - Long-Term Projections	Review updates to ERS PayGo allocation by agency	0.60	\$ 721.00	432.60
Lieberman,Charles	Staff	28-May-19	T3 - Plan of Adjustment	Incorporate edits on the memo regarding the Cash Management Systems of the Central Government and its Instrumentalities for the plan of adjustment	1.20	\$ 245.00	294.00
Lieberman,Charles	Staff	28-May-19	T3 - Plan of Adjustment	Participate in a working session with C. Lieberman (EY) and J. Moran-Eserski (EY) to discuss edits for the commonwealth's disclosure statement	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	28-May-19	T3 - Plan of Adjustment	Review charts for the memo regarding the Cash Management Systems of the Central Government and its Instrumentalities for the plan of adjustment	1.20	\$ 245.00	294.00
Lieberman,Charles	Staff	28-May-19	T3 - Long-Term Projections	Review comments from FOMB on the letter on the proposed legislation regarding sports gambling	1.10	\$ 245.00	269.50
Lieberman,Charles	Staff	28-May-19	T3 - Plan of Adjustment	Review memo regarding the Cash Management Systems of the Central Government and its Instrumentalities for the plan of adjustment	1.60	\$ 245.00	392.00
Lieberman,Charles	Staff	28-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to San Juan, PR	6.70	\$ 122.50	820.75
Linskey,Michael	Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 595.00	357.00
Maciejewski,Brigid Jean	Manager	28-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Detroit, MI to San Juan, PR	10.00	\$ 297.50	2,975.00

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Maciejewski, Brigid Jean	Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A. Chepenik (EY), J. Santambrogio (EY), R. Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J. Burr (EY), R. Dougherty (EY), S. Hurtado (EY), C. Carpenter (EY), M. Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N. Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran-Eserski (EY), M. Linskey (EY), O. Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming workstreams and deliverables.	0.60	\$ 595.00	357.00
Malhotra, Gaurav	Partner/Principal	28-May-19	T3 - Long-Term Projections	Conference call with G Malhotra (EY) and S Levy (EY) to discuss current status of pension negotiations	0.60	\$ 870.00	522.00
Malhotra, Gaurav	Partner/Principal	28-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 870.00	522.00
Malhotra, Gaurav	Partner/Principal	28-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 870.00	696.00
Malhotra, Gaurav	Partner/Principal	28-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 870.00	522.00
Malhotra, Gaurav	Partner/Principal	28-May-19	T3 - Plan of Adjustment	Review pension related restructuring issues in other public sector bankruptcies	2.10	\$ 870.00	1,827.00
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Corporacion Fondo Seguro Estado	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de Asuntos Consumidor	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de Educacion	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de Estado	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de Justicia	0.30	\$ 445.00	133.50
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de la Familia	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Review restriction support for Corporacion Fondo Seguro Estado	1.20	\$ 445.00	534.00
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Review restriction support for Corporacion para la Difusion Publica	0.90	\$ 445.00	400.50
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de Asuntos Consumidor	1.10	\$ 445.00	489.50
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de Educacion	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de Estado	1.10	\$ 445.00	489.50
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de Justicia	0.90	\$ 445.00	400.50
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de la Familia	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	28-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to New York, NY	3.00	\$ 222.50	667.50
Moran-Eserski, Javier	Senior	28-May-19	T3 - Plan of Adjustment	Compare inflows listed in the financial statement to ensure all inflows are captured in the disclosure statement	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	28-May-19	T3 - Plan of Adjustment	Update the commonwealth's disclosure statement to incorporate comments received from the client and the legal team	1.70	\$ 445.00	756.50
Moran-Eserski, Javier	Senior	28-May-19	T3 - Plan of Adjustment	Participate in a working session with C. Lieberman (EY) and J. Moran-Eserski (EY) to discuss edits for the commonwealth's disclosure statement.	0.40	\$ 445.00	178.00

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Moran-Eserski,Javier	Senior	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	28-May-19	T3 - Plan of Adjustment	Review latest HTA cash management disclosure statement to provide edits prior to sharing with the lawyers	0.90	\$ 445.00	400.50
Moran-Eserski,Javier	Senior	28-May-19	T3 - Long-Term Projections	Update municipality ASES information for FY18 to compare invoice vs. collected amount per data shared by FOMB	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	28-May-19	T3 - Long-Term Projections	Update municipality PayGo information for each municipality to compare invoiced vs. collected for FY18 and FY19 with the latest data provided by FOMB	1.60	\$ 445.00	712.00
Neziroski,David	Staff	28-May-19	T3 - Fee Applications / Retention	Begin preparation of exhibit B for March	1.60	\$ 245.00	392.00
Nichols,Carly	Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 519.00	311.40
Panagiotakis,Sofia	Senior Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 720.00	432.00
Pannell,William Winder Thomas	Partner/Principal	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 870.00	522.00
Purdom,Emily Rose	Staff	28-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administración de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR)	2.60	\$ 245.00	637.00
Purdom,Emily Rose	Staff	28-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Corporacion de Seguros Agricolas	0.40	\$ 245.00	98.00
Purdom,Emily Rose	Staff	28-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Oficina Independiente de Proteccion al Consumidor (OIPC)	0.10	\$ 245.00	24.50
Purdom,Emily Rose	Staff	28-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Departamento de Hacienda	2.40	\$ 245.00	588.00
Purdom,Emily Rose	Staff	28-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Administracion de Vivienda Publica (AVP)	2.40	\$ 245.00	588.00
Quach,TranLinh	Senior Manager	28-May-19	T3 - Long-Term Projections	Participate in call with C Kane (EY) and T Quach (EY) to discuss the underlying JRS data used in the baseline scenario, for the Milliman match.	0.80	\$ 655.00	524.00
Riggins,Kyle	Senior	28-May-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 405.00	445.50
Sacks,Justin	Manager	28-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations.	1.30	\$ 595.00	773.50

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Sacks,Justin	Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 595.00	357.00
Sacks,Justin	Manager	28-May-19	T3 - Plan of Adjustment	Prepare account balance & restrictions deliverable	2.70	\$ 595.00	1,606.50
Sacks,Justin	Manager	28-May-19	T3 - Plan of Adjustment	Test account balances of outstanding 3/31 bank statements for Corporacion de Seguros Agricolas	2.90	\$ 595.00	1,725.50
Sacks,Justin	Manager	28-May-19	T3 - Plan of Adjustment	Perform testing of restriction documentation for Administration of Families and Children	1.20	\$ 595.00	714.00
Sacks,Justin	Manager	28-May-19	T3 - Plan of Adjustment	Perform testing of restriction documentation for Agricultural Insurance Corporation	0.80	\$ 595.00	476.00
Sacks,Justin	Manager	28-May-19	T3 - Plan of Adjustment	Perform testing of restriction documentation for Controllers office	0.90	\$ 595.00	535.50
Santambrogio,Juan	Executive Director	28-May-19	T3 - Long-Term Projections	REDACTED	0.90	\$ 810.00	729.00
Santambrogio,Juan	Executive Director	28-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 810.00	648.00
Santambrogio,Juan	Executive Director	28-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	28-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Atlanta, GA to San Juan, PR	3.50	\$ 405.00	1,417.50
Santos,Marhelich	Senior	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 445.00	267.00
Santos,Marhelich	Senior	28-May-19	T3 - Long-Term Projections	Prepare an aging schedule for debt obligations owed by municipalities outside of the commonwealth	1.90	\$ 445.00	845.50
Santos,Marhelich	Senior	28-May-19	T3 - Long-Term Projections	Prepare an aging schedule for debt obligations owed by public corporations outside of the commonwealth	1.70	\$ 445.00	756.50
Stricklin,Todd	Senior	28-May-19	T3 - Long-Term Projections	Review the 40 year core projection PREPA baseline valuation to ensure model accuracy	0.60	\$ 405.00	243.00
Stricklin,Todd	Senior	28-May-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 405.00	648.00
Tabani,Omar	Manager	28-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Dallas, TX to San Juan, PR	7.00	\$ 297.50	2,082.50
Tabani,Omar	Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 595.00	357.00

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Tabani,Omar	Manager	28-May-19	T3 - Long-Term Projections	Prepare data related to commonwealth fiscal plan ahead of meetings in Puerto Rico	2.30	\$ 595.00	1,368.50
Tabani,Omar	Manager	28-May-19	T3 - Long-Term Projections	Review Section 204 Certifications for S. Tajuddin	0.80	\$ 595.00	476.00
Tague,Robert	Senior Manager	28-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	28-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 720.00	432.00
Tague,Robert	Senior Manager	28-May-19	T3 - Expert Testimony	REDACTED	1.10	\$ 720.00	792.00
Tague,Robert	Senior Manager	28-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Chicago, IL to San Juan, PR	6.60	\$ 360.00	2,376.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	T3 - Long-Term Projections	Combine section 204 into opportunity zone letters	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	T3 - Long-Term Projections	Continue editing section 204 letter to include opportunity zone topic critique	1.40	\$ 720.00	1,008.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	T3 - Plan of Adjustment	Discuss cash management write-up topics for inclusion with A Chepanik and S Tajuddin (EY)	0.30	\$ 720.00	216.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	T3 - Plan of Adjustment	Draft email to government representatives to cover transmission of cash management report to counsel	0.30	\$ 720.00	216.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	T3 - Plan of Adjustment	Edit cash management report to include sections relating to ERS prior to sending draft to counsel.	0.30	\$ 720.00	216.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	T3 - Plan of Adjustment	Participate in calls with S Tajuddin (EY) and A Chepenik (EY) to discuss cash management materials for declaration	0.40	\$ 720.00	288.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran - Eserski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 720.00	432.00
Tajuddin,Salman Naveed	Senior Manager	28-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to San Juan, PR	4.00	\$ 360.00	1,440.00
Trang,Quan H	Manager	28-May-19	T3 - Plan of Adjustment	Load new Account Balance and Restriction documents -	2.10	\$ 595.00	1,249.50
Trang,Quan H	Manager	28-May-19	T3 - Plan of Adjustment	Implement update for accounts metadata per 05/28/2019 request from investigation team	1.40	\$ 595.00	833.00
Trang,Quan H	Manager	28-May-19	T3 - Plan of Adjustment	QC Account balance and Restriction documents per 05/28/2019 request from investigation team	0.60	\$ 595.00	357.00
Velasquez,Rachel	Staff	28-May-19	T3 - Plan of Adjustment	Prepare restriction analysis comments for Administracion Sistema de Retiro de Empleados Gobierno v la Judicatura.	1.80	\$ 245.00	441.00
Velasquez,Rachel	Staff	28-May-19	T3 - Plan of Adjustment	Review restriction support from Banco Popular for Administracion Sistema de Retiro de Empleados Gobierno v la Judicatura.	2.70	\$ 245.00	661.50
Velasquez,Rachel	Staff	28-May-19	T3 - Plan of Adjustment	Review restriction support from Banco Popular for Compania de Fomento Industrial.	2.60	\$ 245.00	637.00
Velasquez,Rachel	Staff	28-May-19	T3 - Plan of Adjustment	Review restriction support from BCOOP for Administracion Sistema de Retiro de Empleados Gobierno v la Judicatura.	1.40	\$ 245.00	343.00
Velasquez,Rachel	Staff	28-May-19	T3 - Plan of Adjustment	Review restriction support from BNY Mellon for Administracion Sistema de Retiro de Empleados Gobierno v la Judicatura.	2.30	\$ 245.00	563.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina de Mejoramiento para las Escuelas Públicas (OMEP).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Autoridad de Desperdicios Solidos.	0.20	\$ 245.00	49.00

Exhibit D
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Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina Comisionado de Asuntos Municipales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Departamento de Estado	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Cámara de los Representantes.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina Comisionado de Seguros Bosque Modelo.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina de Gerencia y Presupuesto.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina Gobernador.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Instituto de Cultura Puertorriqueña.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Autoridad de Transporte Marítimo.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Corporacion de las Artes Musicales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Junta de Libertad Bajo Palabra and .	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Comision Especial Conjunta de Fondos Legislativos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Departamento de Transportacion y Obras Publicas.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina Independiente Proteccion al Consumidor.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Corporacion Fondo Seguro Estado Corporación de Financiamiento Municipal (COFIM).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina de Desarrollo Socioeconomico y Comunitario.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina de Servicios con Antelacion al Juicio.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Corporacion Provento ENLACE Cano Martin Pena.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Autoridad de Edificios Publicos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Corporacion de las Artes Musicales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina Independiente Proteccion al Consumidor.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Corporacion Fondo Seguro Estado Corporación de Financiamiento Municipal (COFIM).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina de Desarrollo Socioeconomico y Comunitario.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Autoridad de los Puertos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Oficina de Servicios con Antelacion al Juicio.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Corporacion Provento ENLACE Cano Martin Pena.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of account holder letter (Spanish and English) for Autoridad de Edificios Publicos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Corporación del Fondo de Interés Apremiante (COFINA).	0.10	\$ 245.00	24.50

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Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Banco de Desarrollo Economico para Puerto Rico.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Comision Industrial	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Autoridad de Transporte Integrado Centro de Recaudacion de Ingresos Municipales (CRIM).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Oficina Comisionado de Instituciones Financieras.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Administracion de Vivienda Publica	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Autoridad Puerto de Ponce	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Corporacion para la Difusion Publica	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Autoridad de Desperdicios Solidos	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Departamento de Estado	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template Cámara de los Representantes.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template Oficina Comisionado de Seguros Bosque Modelo.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template Oficina de Gerencia y Presupuesto	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template Oficina Gobernador.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template Instituto de Cultura Puertorriquena	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template Autoridad de Transporte Maritimo	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template Junta de Libertad Bajo Palabra	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel templateComision Especial Conjunta de Fondos Legislativos.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Departamento de Transportacion y Obras Publicas	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Autoridad de Edificios Publicos and Corporacion de las Artes Musicales.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Oficina Independiente Proteccion al Consumidor.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Corporacion Fondo Seguro Estado Corporación de Financiamiento Municipal (COFIM).	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Oficina de Desarrollo Socioeconomico y Comunitario.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Oficina de Gerencia de Permisos	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Autoridad de los Puertos	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Oficina de Servicios con Antelacion al Juicio.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Draft version 2 of excel template for Corporacion Proyecto ENLACE Cano Martin Pena.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Follow up with Board of Education regarding missing documentation related to restrictions.	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eserki (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Follow up with Controller's Office regarding missing documentation related to restrictions.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Follow up with Vocational Rehabilitation Administration regarding missing documentation related to restrictions.	0.90	\$ 245.00	220.50
Villavicencio,Nancy	Staff	28-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 6501 for Department of Treasury.	0.10	\$ 245.00	24.50
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Address L1 questions related to restrictions supporting documentation during restrictions testing completed 05/27/19	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Analyze 12/31/18 bank support received from COFINA	0.90	\$ 445.00	400.50

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Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Continue to analyze 12/31/18 bank support received from University of Puerto Rico	1.10	\$ 445.00	489.50
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Prepare follow-up email to University of Puerto Rico regarding outstanding items	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations.	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Participate in planning meeting with A.Chepenik (EY), J.Santambrogio (EY), R.Tague (EY), Sofia Panagiotakis (EY), N. Bugden (EY), J.Burr (EY), R.Dougherty (EY), S.Hurtado (EY), C. Carpenter (EY), M.Santos (EY), T. Pannell (EY), P. Garcia (EY), J. Sacks (EY), S. Chawla (EY), N. Zorrilla (EY), N.Villavicencio (EY), D. Alba (EY), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran – Eerski (EY), M. Linskey (EY), O.Tabini (EY), C. Lieberman (EY), S. Levy (EY) C. Good (EY) and C. Nichols (EY) to discuss the current and upcoming market trends and delegate tasks	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Review Promesa inbox for AH responses as of 05/28/19	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Support team by addressing questions from Citibank related to pending requests for restrictions information.	1.10	\$ 445.00	489.50
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Support team by addressing questions from US Bank related to pending requests for restrictions information.	0.90	\$ 445.00	400.50
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Support team by addressing questions from Banco Bankia related to pending requests for restrictions information.	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Update restrictions tracker based on L1 testing as of 5/28/2019	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Support team members with collection of BPPR online 12/31/18 bank support	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Support team members with collection of BPPR online 3/31/19 bank support	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Prepare BPPR 12/31/18 online bank support for L1 testing in Relativity	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	28-May-19	T3 - Plan of Adjustment	Prepare BPPR 3/31/19 online bank support for L1 testing in Relativity	0.30	\$ 445.00	133.50
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Add new accounts identified through bank contacts into account inventory listing	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Call D. Torres at BNY Mellon for missing statements for ERS accounts.	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Follow up call to R. Rodriguez Dumont at BPPR to follow up on outstanding accounts pending online access that appear within the system but have no transactional data aka "no data available"	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Collaborate with team members in charge of account holder information to help prepare email content with metric updates for weekly FOMB email	1.40	\$ 245.00	343.00
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Compare the FI bank statement information with the AH information for PRHTA to see what information is new to our listing and needs to be uploaded to Relativity	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Extract BPPR online account listing to review outstanding accounts to compare to listing received from POC	0.90	\$ 245.00	220.50
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Perform account reconciliations to identify missing accounts, newly acquired accounts, and duplicate accounts	2.60	\$ 245.00	637.00
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Prepare Relativity upload of outstanding items received to date and send for testing	0.70	\$ 245.00	171.50
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Refresh measures used in metrics to better reflect account inventory listing with support received to date	2.10	\$ 245.00	514.50
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Review Promesa Outlook account to identify outstanding documentation including bank statements, pending online access, list of signatories, and restrictions information	1.30	\$ 245.00	318.50
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Follow up with Citibank to obtain outstanding documentation as of 5/29/2019 based on review of Promesa Outlook	1.30	\$ 245.00	318.50
Alba,Dominique M	Staff	29-May-19	T3 - Plan of Adjustment	Send Citibank official information request letter to inquire about outstanding account	0.30	\$ 245.00	73.50
Berk,Adam S.	Partner/Principal	29-May-19	T3 - Long-Term Projections	Review assumptions and communication on payge	1.70	\$ 721.00	1,225.70
Bugden,Nicholas R	Manager	29-May-19	T3 - Long-Term Projections	Prepare section 205 recommendation letter on non-compliance of CRIM remittance estimates	1.60	\$ 595.00	952.00
Burr,Jeremy	Senior	29-May-19	T3 - Long-Term Projections	Participate in meeting with C Carpenter (EY) and J Burr (EY) to discuss the IFCU budget allocation comparison to the Government's model	0.80	\$ 445.00	356.00

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Burr,Jeremy	Senior	29-May-19	T3 - Long-Term Projections	Prepare summary of measures applied to the FY19 budget to compare against the change in FY20 for the bridge from the FP	1.10	\$ 445.00	489.50
Burr,Jeremy	Senior	29-May-19	T3 - Long-Term Projections	Review the current PRASA and PREPA outstanding obligations as of April 2019 and the CW response to their payments in order to support fiscal plan development for those entities	0.40	\$ 445.00	178.00
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Analyze FOMB decisions regarding independently forecasted component units' fiscal plan projections	1.30	\$ 245.00	318.50
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Analyze FOMB Fiscal Plan budgetary adjustments applied to independently forecasted component units	0.80	\$ 245.00	196.00
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Analyze FOMB Fiscal Plan rightsizing measures applied to independently forecasted component units	1.60	\$ 245.00	392.00
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Participate in meeting with C Carpenter (EY) and J Burr (EY) to discuss the IFCU budget allocation comparison to the Government's model	0.80	\$ 245.00	196.00
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Convention Center District Authority	1.20	\$ 245.00	294.00
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Corporation of the State Insurance Fund	0.40	\$ 245.00	98.00
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Industrial Development Company	0.70	\$ 245.00	171.50
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Industrial Development Company	0.80	\$ 245.00	196.00
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Integrated Transport Authority	0.70	\$ 245.00	171.50
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Medical Services Administration	0.70	\$ 245.00	171.50
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Ports Authority	0.60	\$ 245.00	147.00
Carpenter,Christina Maria	Staff	29-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Public Buildings Authority	0.60	\$ 245.00	147.00
Chepenik,Adam Brandon	Partner/Principal	29-May-19	T3 - Long-Term Projections	Draft municipal SUT violation letter from bill passed by legislature	0.70	\$ 870.00	609.00
Chepenik,Adam Brandon	Partner/Principal	29-May-19	T3 - Long-Term Projections	Draft updated sports betting forecast letter expressing non-compliance with fiscal plan	1.80	\$ 870.00	1,566.00
Chepenik,Adam Brandon	Partner/Principal	29-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Washington, DC to Miami, FL	2.00	\$ 435.00	870.00
Chepenik,Adam Brandon	Partner/Principal	29-May-19	T3 - Long-Term Projections	Participate in call with G Eaton (EY) and A Chepenik (EY) to discuss FEMA flow of funds and advance draws	0.60	\$ 870.00	522.00
Chepenik,Adam Brandon	Partner/Principal	29-May-19	T3 - Plan of Adjustment	Review treasury cash management system draft for plan of adjustment	2.80	\$ 870.00	2,436.00
Dougherty,Ryan Curran	Senior	29-May-19	T3 - Long-Term Projections	Prepare draft slide of historical appropriations for PayGo for General Fund	1.10	\$ 445.00	489.50
Eaton,Gregory William	Senior Manager	29-May-19	T3 - Long-Term Projections	Participate in call with G Eaton (EY) and A Chepenik (EY) to discuss FEMA flow of funds and advance draws	0.60	\$ 720.00	432.00
Feldman,Kimberly S	Senior	29-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Banco Popular for Highway and Transportation Authority	2.20	\$ 445.00	979.00
Feldman,Kimberly S	Senior	29-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Banco Popular for Insurance Fund State Corporation	2.90	\$ 445.00	1,290.50
Feldman,Kimberly S	Senior	29-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Banco Popular for Integrated Transport Authority	2.90	\$ 445.00	1,290.50
Garcia,Francisco R.	Senior Manager	29-May-19	T3 - Plan of Adjustment	Address questions arising from restrictions testing to provide guidance on proper documentation.	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	29-May-19	T3 - Plan of Adjustment	Analyze bank account balance testing to summarize testing progress performed by the team at the account level	0.90	\$ 720.00	648.00
Garcia,Francisco R.	Senior Manager	29-May-19	T3 - Plan of Adjustment	Analyze restrictions testing performed by the team as of 5/29/2019 to communicate trends identified at the account holder level	1.40	\$ 720.00	1,008.00
Garcia,Francisco R.	Senior Manager	29-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations	1.10	\$ 720.00	792.00
Garcia,Francisco R.	Senior Manager	29-May-19	T3 - Plan of Adjustment	Participate in conference call with T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski (EY) to discuss Plan of Adjustment requirements for cash balances and restrictions of cash and next steps	0.40	\$ 720.00	288.00
Garcia,Francisco R.	Senior Manager	29-May-19	T3 - Plan of Adjustment	Review bank account balance testing documentation with results.	1.70	\$ 720.00	1,224.00
Garcia,Francisco R.	Senior Manager	29-May-19	T3 - Plan of Adjustment	Review account-level restriction documentation compiled by team as of 5/29/2019 to identify trends in documentation sufficiency at an agency level	2.60	\$ 720.00	1,872.00
Good JR,Clark E	Manager	29-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 519.00	207.60

Exhibit D
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Good JR,Clark E	Manager	29-May-19	T3 - Long-Term Projections	Compile liability results in excel to create exhibit breaking down nominal costs for each agency	1.30	\$ 519.00	674.70
Good JR,Clark E	Manager	29-May-19	T3 - Long-Term Projections	Compute NPV for each agency for cut scenarios	0.40	\$ 519.00	207.60
Good JR,Clark E	Manager	29-May-19	T3 - Long-Term Projections	Prepare liability results in proval for the cut scenarios in order to allocate cuts to individual agencies	1.80	\$ 519.00	934.20
Good JR,Clark E	Manager	29-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 519.00	311.40
Good JR,Clark E	Manager	29-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY) and J Santambrogio (EY) to discuss 2020 non fiscal plan cost allocation	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	29-May-19	T3 - Long-Term Projections	Prepare exhibits with allocations of non fiscal plan costs for 2020	1.40	\$ 519.00	726.60
Huang,Baibing	Staff	29-May-19	T3 - Plan of Adjustment	Delete accounts for BNY Mellon per 05/29/2019 request from investigation team	0.80	\$ 245.00	196.00
Hurtado,Sergio Danilo	Senior	29-May-19	T3 - Creditor Mediation Support	REDACTED	3.10	\$ 445.00	1,379.50
Hurtado,Sergio Danilo	Senior	29-May-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 445.00	311.50
Hurtado,Sergio Danilo	Senior	29-May-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 445.00	578.50
Hurtado,Sergio Danilo	Senior	29-May-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 445.00	712.00
Levy,Sheva R	Partner/Principal	29-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 721.00	576.80
Levy,Sheva R	Partner/Principal	29-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 721.00	432.60
Levy,Sheva R	Partner/Principal	29-May-19	T3 - Expert Testimony	REDACTED	0.70	\$ 721.00	504.70
Levy,Sheva R	Partner/Principal	29-May-19	T3 - Expert Testimony	REDACTED	1.30	\$ 721.00	937.30
Lieberman,Charles	Staff	29-May-19	T3 - Plan of Adjustment	Participate in meeting to discuss cash management memo edits	0.60	\$ 245.00	147.00
Lieberman,Charles	Staff	29-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), C Lieberman to discuss flow of funds diagrams for CW cash management disclosure statement	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	29-May-19	T3 - Plan of Adjustment	Participate in working session with B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss pending edits for the CW's disclosure statement and delegate tasks	0.40	\$ 245.00	98.00
Lieberman,Charles	Staff	29-May-19	T3 - Long-Term Projections	Review "State Film Subsidies: Not Much Bang For Too Many Bucks" article in preparation for a letter on HB 1263 - eliminating SUT taxes in San Juan	1.10	\$ 245.00	269.50
Lieberman,Charles	Staff	29-May-19	T3 - Long-Term Projections	Review comments from team on the letter regarding the proposed legislation regarding SUT opportunity zone for the FOMB	1.20	\$ 245.00	294.00
Lieberman,Charles	Staff	29-May-19	T3 - Long-Term Projections	Review comments related to letter on SUT and opportunity zone	0.30	\$ 245.00	73.50
Lieberman,Charles	Staff	29-May-19	T3 - Plan of Adjustment	Review formatting of charts for the Cash management memo for the plan of adjustment	1.90	\$ 245.00	465.50
Lieberman,Charles	Staff	29-May-19	T3 - Long-Term Projections	Review related REORG article in preparation for a letter on HB 1263 - eliminating SUT taxes in San Juan	0.80	\$ 245.00	196.00
Lieberman,Charles	Staff	29-May-19	T3 - Long-Term Projections	Review the "Enterprise Zones: A Review of the Economic Theory and Empirical Evidence" article in preparation for a letter on HB 1263 - eliminating SUT taxes in San Juan	0.90	\$ 245.00	220.50
Lieberman,Charles	Staff	29-May-19	T3 - Long-Term Projections	Update letter regarding the proposed legislation regarding SUT opportunity zone for the FOMB	1.70	\$ 245.00	416.50
Maciejewski,Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Participate in a call with T. Ahlberg (Conway), R. Lopez (Conway), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran-Eserski (EY) to review CW's disclosure statement and walk-through edits proposed by Conway	0.70	\$ 595.00	416.50
Maciejewski,Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Participate in conference call with T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski to discuss Plan of Adjustment requirements for cash balances and restrictions of cash and next steps	0.40	\$ 595.00	238.00
Maciejewski,Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Participate in working session with B Maciejewski (EY), C Lieberman to discuss flow of funds diagrams for CW cash management disclosure statement	0.30	\$ 595.00	178.50
Maciejewski,Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Participate in working session with B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss pending edits for the CW's disclosure statement and delegate tasks	0.40	\$ 595.00	238.00

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Maciejewski, Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Prepare summary of feedback from meeting with Conway in regards to cash management disclosure statement	1.10	\$ 595.00	654.50
Maciejewski, Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Reconcile cash management disclosure statement to CW general fund revenue streams	1.60	\$ 595.00	952.00
Maciejewski, Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Review disclosure statement regarding cash management in order to provide comments to team	2.20	\$ 595.00	1,309.00
Maciejewski, Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Review feedback from Conway in regards to cash management disclosure statement in advance of meeting	0.80	\$ 595.00	476.00
Maciejewski, Brigid Jean	Manager	29-May-19	T3 - Plan of Adjustment	Review HTA Cash flow forecast as of March 29, 2019 to reconcile to cash inflow vs outflow subcategories for cash management disclosure statement	2.60	\$ 595.00	1,547.00
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de Policia	0.30	\$ 445.00	133.50
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de Recreacion y Deportes	0.40	\$ 445.00	178.00
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de Salud	0.30	\$ 445.00	133.50
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Departamento de Transportacion y Obras Publicas	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Escuela de Artes Plasticas y Diseno	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de Policia	0.80	\$ 445.00	356.00
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de Recreacion y Deportes	0.90	\$ 445.00	400.50
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de Salud	1.20	\$ 445.00	534.00
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Review restriction support for Departamento de Transportacion y Obras Publicas	0.90	\$ 445.00	400.50
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Review restriction support for Escuela de Artes Plasticas y Diseno	1.20	\$ 445.00	534.00
Molina Acajabon, Michelle Adriana	Senior	29-May-19	T3 - Plan of Adjustment	Review restriction support for Oficina Comisionado de Seguros	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	29-May-19	T3 - Plan of Adjustment	Complete an end-to-end review of the CW's disclosure statement to ensure consistency throughout the document	2.40	\$ 445.00	1,068.00
Moran-Eserski, Javier	Senior	29-May-19	T3 - Plan of Adjustment	Incorporate comments from EY team to the master CW's disclosure statement	1.40	\$ 445.00	623.00
Moran-Eserski, Javier	Senior	29-May-19	T3 - Plan of Adjustment	Incorporate comments from HTA to the master CW's disclosure statement	1.10	\$ 445.00	489.50
Moran-Eserski, Javier	Senior	29-May-19	T3 - Plan of Adjustment	Participate in a call with T. Ahlberg (Conway), R. Lopez (Conway), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran-Eserski (EY) to review CW's disclosure statement and walk-through edits proposed by Conway.	0.70	\$ 445.00	311.50
Moran-Eserski, Javier	Senior	29-May-19	T3 - Plan of Adjustment	Participate in working session with B. Maciejewski (EY), J. Moran-Eserski (EY), C. Lieberman (EY) to discuss pending edits for the CW's disclosure statement and delegate tasks.	0.40	\$ 445.00	178.00
Mullins, Daniel R	Executive Director	29-May-19	T3 - Long-Term Projections	Review letter on Sales and Use Tax exemption proposals, including implications for development/redevelopment	0.40	\$ 810.00	324.00
Mullins, Daniel R	Executive Director	29-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Baltimore, ME to San Juan, PR	4.90	\$ 405.00	1,984.50
Neziroski, David	Staff	29-May-19	T3 - Fee Applications / Retention	Continue review exhibit D for March application	3.40	\$ 245.00	833.00
Panagiotakis, Sofia	Senior Manager	29-May-19	T3 - Long-Term Projections	Participate in call with G. Maldonado (FOMB) and J. Aponte (OMB) to discuss the allocation of paygo costs to non-fiscal plan entities	0.40	\$ 720.00	288.00
Panagiotakis, Sofia	Senior Manager	29-May-19	T3 - Long-Term Projections	Review the allocation of paygo costs to non-fiscal plan entities	0.30	\$ 720.00	216.00
Pannell, William Winder Thomas	Partner/Principal	29-May-19	T3 - Plan of Adjustment	Participate in conference call with T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski to discuss Plan of Adjustment requirements for cash balances and restrictions of cash and next steps	0.40	\$ 870.00	348.00
Pannell, William Winder Thomas	Partner/Principal	29-May-19	T3 - Plan of Adjustment	Review Disclosure Statement section on IFAT report	0.20	\$ 870.00	174.00
Purdom, Emily Rose	Staff	29-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Corporacion del Conservatorio de Musica de Puerto Rico	0.90	\$ 245.00	220.50
Purdom, Emily Rose	Staff	29-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Compania de Comercio y Exportacion	2.20	\$ 245.00	539.00

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Purdum,Emily Rose	Staff	29-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Autoridad para el Redesarrollo de los Terrenos y Facilidades de la Estacion Naval Roosevelt Roads	0.40	\$ 245.00	98.00
Purdum,Emily Rose	Staff	29-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Banco de Desarrollo Economico para Puerto Rico (BDE)	0.90	\$ 245.00	220.50
Purdum,Emily Rose	Staff	29-May-19	T3 - Plan of Adjustment	Level 1 testing of account balances in Relativity EY workspace for Consejo de Educacion de Puerto Rico (CEPR)	0.80	\$ 245.00	196.00
Quach,TranLinh	Senior Manager	29-May-19	T3 - Long-Term Projections	Review 2016 plan provisions with census for changes in 2016 actuary files to system data	2.80	\$ 655.00	1,834.00
Riggins,Kyle	Senior	29-May-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Sacks,Justin	Manager	29-May-19	T3 - Plan of Adjustment	Analyze Citibank webplatform transaction statements to obtain information for sweep accounts already identified within account inventory	1.10	\$ 595.00	654.50
Sacks,Justin	Manager	29-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations.	1.10	\$ 595.00	654.50
Sacks,Justin	Manager	29-May-19	T3 - Plan of Adjustment	Contact Citibank for additional transaction statements for sweep accounts to update investment balances within the testing platform, not previously identified.	0.80	\$ 595.00	476.00
Sacks,Justin	Manager	29-May-19	T3 - Plan of Adjustment	Update account inventory listing as of May 29, 2019 to prepare for May 31, 2019 report to advisors on March 31, 2019 account balances.	1.70	\$ 595.00	1,011.50
Sacks,Justin	Manager	29-May-19	T3 - Plan of Adjustment	Perform a second level of review over account balances testing in Relativity as of March 31, 2019 to ensure all accounts are appropriately recorded within the testing platform	2.70	\$ 595.00	1,606.50
Sacks,Justin	Manager	29-May-19	T3 - Plan of Adjustment	Support team by answering questions related to accounts classified as collateral when performing restrictions testing.	2.90	\$ 595.00	1,725.50
Santambrogio,Juan	Executive Director	29-May-19	T3 - Long-Term Projections	Analyze information on pension paygo amounts for non-fiscal plan entities	0.80	\$ 810.00	648.00
Santambrogio,Juan	Executive Director	29-May-19	T3 - Creditor Mediation Support	REDACTED	2.70	\$ 810.00	2,187.00
Santambrogio,Juan	Executive Director	29-May-19	T3 - Creditor Mediation Support	REDACTED	0.50	\$ 810.00	405.00
Santambrogio,Juan	Executive Director	29-May-19	T3 - Expert Testimony	REDACTED	1.30	\$ 810.00	1,053.00
Santambrogio,Juan	Executive Director	29-May-19	T3 - Long-Term Projections	Participate in call with C Good (EY) and J Santambrogio (EY) to discuss 2020 non fiscal plan cost allocation	0.30	\$ 810.00	243.00
Santambrogio,Juan	Executive Director	29-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 810.00	486.00
Santambrogio,Juan	Executive Director	29-May-19	T3 - Creditor Mediation Support	REDACTED	0.60	\$ 810.00	486.00
Stricklin,Todd	Senior	29-May-19	T3 - Long-Term Projections	Prepare comparison chart for Aon and EY projections of net employer pension contributions and unfunded actuarial liability under 22, 30, and 40 year amortization scenarios to compare projection estimates	1.30	\$ 405.00	526.50
Stricklin,Todd	Senior	29-May-19	T3 - Long-Term Projections	Update the PREPA amortization projection of actuarial cost data to refine prior EY estimates	2.20	\$ 405.00	891.00
Tabani,Omar	Manager	29-May-19	T3 - Long-Term Projections	Review commonwealth fiscal plan and incorporate relevant sections into word document for fiscal plan	1.80	\$ 595.00	1,071.00
Tague,Robert	Senior Manager	29-May-19	T3 - Expert Testimony	REDACTED	1.40	\$ 720.00	1,008.00
Tague,Robert	Senior Manager	29-May-19	T3 - Expert Testimony	REDACTED	1.20	\$ 720.00	864.00
Tague,Robert	Senior Manager	29-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 720.00	576.00
Tague,Robert	Senior Manager	29-May-19	T3 - Expert Testimony	REDACTED	1.10	\$ 720.00	792.00
Tajuddin,Salman Naveed	Senior Manager	29-May-19	T3 - Long-Term Projections	Continue editing letter to government from FOMB relating to senate bill 1263: reorganizing critical concerns paragraphs	1.40	\$ 720.00	1,008.00
Tajuddin,Salman Naveed	Senior Manager	29-May-19	T3 - Long-Term Projections	Continue editing letter to government from FOMB relating to senate bill 1263: inclusion of edits suggested by N Jaresko	1.20	\$ 720.00	864.00
Tajuddin,Salman Naveed	Senior Manager	29-May-19	T3 - Long-Term Projections	Continue editing letter to government from FOMB relating to senate bill 1263: inclusion of risks relating to lost revenue	1.40	\$ 720.00	1,008.00

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Tajuddin, Salman Naveed	Senior Manager	29-May-19	T3 - Long-Term Projections	Edit letter to government from FOMB relating to senate bill 1263	1.20	\$ 720.00	864.00
Tajuddin, Salman Naveed	Senior Manager	29-May-19	T3 - Plan of Adjustment	Participate in a call with T. Ahlberg (Conway), R. Lopez (Conway), B. Maciejewski (EY), S. Tajuddin (EY), J. Moran-Eserski (EY) to review CW's disclosure statement and walk-through edits proposed by Conway.	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	29-May-19	T3 - Plan of Adjustment	Participate in call with O Cuadrado (FOMB) to discuss carta circular related to withholding tax rates	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	29-May-19	T3 - Plan of Adjustment	Participate in conference call with T Pannell (EY), P Garcia (EY), S Tajuddin (EY), B Maciejewski to discuss Plan of Adjustment requirements for cash balances and restrictions of cash and next steps	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	29-May-19	T3 - Plan of Adjustment	Research articles critical of opportunity zones for reference in opportunity zone letter	0.60	\$ 720.00	432.00
Trang, Quan H	Manager	29-May-19	T3 - Plan of Adjustment	Implement additional changes to review layout per 05/29/2019 request from investigation team	1.60	\$ 595.00	952.00
Trang, Quan H	Manager	29-May-19	T3 - Plan of Adjustment	Load new Account Balance and Restriction documents per 05/29/2019 loading request from investigation team	2.10	\$ 595.00	1,249.50
Trang, Quan H	Manager	29-May-19	T3 - Plan of Adjustment	QC additional changes to Accounts on Relativity per 05/29/2019 request to include new metadata from investigation team	0.80	\$ 595.00	476.00
Trang, Quan H	Manager	29-May-19	T3 - Plan of Adjustment	QC new Account Balance and Restriction documents per 05/29/2019 loading request from investigation team	0.80	\$ 595.00	476.00
Trang, Quan H	Manager	29-May-19	T3 - Plan of Adjustment	QC new Account Balance and Restriction documents per 05/29/2019 second loading request from investigation team	0.60	\$ 595.00	357.00
Trang, Quan H	Manager	29-May-19	T3 - Plan of Adjustment	Analyze the issue with missing EYID due to discrepancy in EYID between the request email and record in Relativity	1.10	\$ 595.00	654.50
Velasquez, Rachel	Staff	29-May-19	T3 - Plan of Adjustment	Review restriction support from Banco Popular for Banco de Desarrollo Economico para Puerto Rico.	1.60	\$ 245.00	392.00
Velasquez, Rachel	Staff	29-May-19	T3 - Plan of Adjustment	Review restriction support from Banco Santander for Compania de Fomento Industrial.	1.40	\$ 245.00	343.00
Velasquez, Rachel	Staff	29-May-19	T3 - Plan of Adjustment	Review restriction support from Citibank for Banco de Desarrollo Economico para Puerto Rico.	1.60	\$ 245.00	392.00
Velasquez, Rachel	Staff	29-May-19	T3 - Plan of Adjustment	Review restriction support from Citibank for Compania de Fomento Industrial.	1.80	\$ 245.00	441.00
Velasquez, Rachel	Staff	29-May-19	T3 - Plan of Adjustment	Review restriction support from First Bank for Banco de Desarrollo Economico para Puerto Rico.	1.60	\$ 245.00	392.00
Velasquez, Rachel	Staff	29-May-19	T3 - Plan of Adjustment	Review restriction support from US Bank for Compania de Fomento Industrial.	2.60	\$ 245.00	637.00
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9571 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9857 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9865 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9873 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9881 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9903 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9938 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9946 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9962 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 138 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 1622 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio, Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 4303 for Department of Treasury.	0.10	\$ 245.00	24.50

Exhibit D
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For the Period February 1, 2019 through May 31, 2019

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Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9038 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 333 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 341 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 368 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 376 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 1216 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 2883 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9563 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	First level testing of restrictions for the House of Representatives	2.90	\$ 245.00	710.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 2143 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Santander ending in 2463 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 1018 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 1026 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Citibank ending in 9036 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 5191 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 3778 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 4406 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 5524 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 3799 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 3488 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9458 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9474 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9482 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9490 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9504 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9512 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9520 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9539 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 30 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 6986 for Department of Treasury.	0.10	\$ 245.00	24.50

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Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 6994 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 7001 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 7044 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 7052 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 7060 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 1012 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 1020 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 6073 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 6081 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 6103 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 720 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 4014 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 4022 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 3630 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9010 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Santander ending in 2798 for Department of Treasury.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Citibank ending in 9028 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Oriental Bank ending in 9038 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Restrictions review for account at Banco Popular ending in 9741 for Department of Treasury.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Compania para el Desarrollo Integral de la Peninsula de Cantera regarding status on response to FOMB letter.	0.40	\$ 245.00	98.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Autoridad de Conservacion y Desarrollo de Culebra regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Corporacion Centro Cardiovascular de Puerto Rico y el Caribe (CCCPRC) regarding status on response to FOMB letter.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Corporacion del Conservatorio de Musica de Puerto Rico regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Compania de Comercio y Exportacion regarding status on response to FOMB letter.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Autoridad para las Alianzas Publico Privadas (AAPP) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Administracion para el Desarrollo de Empresas Agropecuarias (ADEA) regarding status on response to FOMB letter.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Centro Comprensivo de Cancer regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Autoridad del Distrito del Centro de Convenciones de Puerto Rico (ADCCPR) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Administraci3n de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura (ASR) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50

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Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Administracion para el Sustento de Menores (ASUME) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Universidad de Puerto Rico (UPR) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Compania de Turismo regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Comision de Desarrollo Cooperativo de Puerto Rico (CDCOOP) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Autoridad de Carreteras y Transportacion regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Departamento del Trabajo y Recursos Humanos (DTRH) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Departamento de Vivienda (DV) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Escuela de Artes Plasticas y Diseno regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	29-May-19	T3 - Plan of Adjustment	Phone call to Departamento de Familia (DF) regarding status on response to FOMB letter.	0.30	\$ 245.00	73.50
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Review all account data within Relativity as of 05/29/15	1.40	\$ 445.00	623.00
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Analyze results of restrictions testing as of 05/29/15	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Prepare follow-up email for Medical Services Administration regarding pending supporting documentation	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Prepare follow-up email for Administration of Socioeconomic Family Development regarding pending supporting documentation	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Prepare follow-up email for Landy Authority regarding pending supporting documentation	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Prepare follow-up email for Office of Govt. Ethics regarding pending supporting documentation	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Prepare follow-up email for Parole Board regarding pending supporting documentation	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Prepare follow-up email for Office of the Solicitor regarding pending supporting documentation	0.20	\$ 445.00	89.00
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations.	1.10	\$ 445.00	489.50
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Review Promesa inbox for AH responses as of 05/29/19	0.30	\$ 445.00	133.50
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Support team by addressing questions from First Bank related to pending requests for restrictions information.	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Support team by addressing questions from Banco Santander related to pending requests for restrictions information.	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Update account inventory listing with account holder tracker to determine outstanding account information	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Update account inventory listing with account holder tracker to determine discrepancies in account information between account holders and banks	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	29-May-19	T3 - Plan of Adjustment	Update restrictions tracker based on L1 testing as of 5/29/2019	0.40	\$ 445.00	178.00
Alba,Dominique M	Staff	30-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), D. Alba (EY), N. Villavicencio (EY), M. Molina Acajalon (EY) to discuss daily restrictions testing status and observations.	0.60	\$ 245.00	147.00
Alba,Dominique M	Staff	30-May-19	T3 - Plan of Adjustment	Prepare email and metric updates for weekly FOMB email	1.60	\$ 245.00	392.00
Alba,Dominique M	Staff	30-May-19	T3 - Plan of Adjustment	Prepare listing of outstanding accounts for FirstBank to draft email to send to POC	0.80	\$ 245.00	196.00
Alba,Dominique M	Staff	30-May-19	T3 - Plan of Adjustment	Prepare new BNY Mellon accounts for Relativity upload	1.10	\$ 245.00	269.50
Alba,Dominique M	Staff	30-May-19	T3 - Plan of Adjustment	Prepare PRHTA accounts received from agency for Relativity upload	0.40	\$ 245.00	98.00
Alba,Dominique M	Staff	30-May-19	T3 - Plan of Adjustment	Perform account reconciliation between consolidated inventory listing and testing inventory used for restrictions and account balance	2.60	\$ 245.00	637.00
Alba,Dominique M	Staff	30-May-19	T3 - Plan of Adjustment	Update inventory listing with confirmed dates for closed accounts, consent letters, and other metrics to reflect current account information	1.80	\$ 245.00	441.00
Alba,Dominique M	Staff	30-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Atlanta, GA	4.30	\$ 122.50	526.75
Bugden,Nicholas R	Manager	30-May-19	T3 - Long-Term Projections	Prepare section 205 recommendation letter on non-compliance of CRIM remittance estimates	1.60	\$ 595.00	952.00

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Bugden, Nicholas R	Manager	30-May-19	T3 - Long-Term Projections	Review latest version of internal fiscal plan model template	1.00	\$ 595.00	595.00
Carpenter, Christina Maria	Staff	30-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of AAFAF	0.80	\$ 245.00	196.00
Carpenter, Christina Maria	Staff	30-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Administration for Development of Agriculture Companies	0.60	\$ 245.00	147.00
Carpenter, Christina Maria	Staff	30-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Cardio Center	0.90	\$ 245.00	220.50
Carpenter, Christina Maria	Staff	30-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Health Insurance Administration	0.60	\$ 245.00	147.00
Carpenter, Christina Maria	Staff	30-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Housing Finance Authority	0.40	\$ 245.00	98.00
Carpenter, Christina Maria	Staff	30-May-19	T3 - Long-Term Projections	Review variances between OMB and FOMB analyses of Tourism Company	0.40	\$ 245.00	98.00
Carpenter, Christina Maria	Staff	30-May-19	T3 - Long-Term Projections	Revise analysis of independently forecasted component units' Fiscal Plan assumptions and FY20 budgets in advance of call with OMB advisors	2.30	\$ 245.00	563.50
Chepenik, Adam Brandon	Partner/Principal	30-May-19	T3 - Plan of Adjustment	Continue reviewing and commenting on cash management system draft disclosure for plan of adjustment	1.30	\$ 870.00	1,131.00
Chepenik, Adam Brandon	Partner/Principal	30-May-19	T3 - Long-Term Projections	Participate in meeting with M Lopez (FOMB) to discuss overdue pension paygo amounts	0.70	\$ 870.00	609.00
Chepenik, Adam Brandon	Partner/Principal	30-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Miami, FL to San Juan, PR	2.00	\$ 435.00	870.00
Chepenik, Adam Brandon	Partner/Principal	30-May-19	T3 - Long-Term Projections	Participate in meeting with N Jaresko (FOMB), S Negron (FOMB) to discuss board communications strategy	1.40	\$ 870.00	1,218.00
Dougherty, Ryan Curran	Senior	30-May-19	T3 - Creditor Mediation Support	REDACTED	0.70	\$ 445.00	311.50
Dougherty, Ryan Curran	Senior	30-May-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 445.00	489.50
Dougherty, Ryan Curran	Senior	30-May-19	T3 - Creditor Mediation Support	REDACTED	1.40	\$ 445.00	623.00
Dougherty, Ryan Curran	Senior	30-May-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 445.00	934.50
Feldman, Kimberly S	Senior	30-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at BNY Mellon for Government Retirement System Administration and the Judiciary	2.90	\$ 445.00	1,290.50
Feldman, Kimberly S	Senior	30-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at BNY Mellon for Authority for the Financing of Infrastructure	2.60	\$ 445.00	1,157.00
Feldman, Kimberly S	Senior	30-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at BNY Mellon for Highway and Transportation Authority	2.80	\$ 445.00	1,246.00
Feldman, Kimberly S	Senior	30-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at BNY Mellon for Convention Center District Authority	1.60	\$ 445.00	712.00
Garcia, Francisco R.	Senior Manager	30-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations.	1.10	\$ 720.00	792.00
Garcia, Francisco R.	Senior Manager	30-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), D. Alba (EY), N. Villavicencio (EY), M. Molina Acabajon (EY) to discuss daily restrictions testing status and observations.	0.60	\$ 720.00	432.00
Garcia, Francisco R.	Senior Manager	30-May-19	T3 - Plan of Adjustment	Review restrictions testing documentation and results	1.80	\$ 720.00	1,296.00
Garcia, Francisco R.	Senior Manager	30-May-19	T3 - Plan of Adjustment	Analysis of results of restrictions testing	0.90	\$ 720.00	648.00
Garcia, Francisco R.	Senior Manager	30-May-19	T3 - Plan of Adjustment	Address questions arising from restrictions testing to provide guidance on proper documentation.	0.60	\$ 720.00	432.00
Garcia, Francisco R.	Senior Manager	30-May-19	T3 - Plan of Adjustment	Draft outline with template for preliminary report on bank account balances with restrictions testing to be presented to FOMB.	0.90	\$ 720.00	648.00
Garcia, Francisco R.	Senior Manager	30-May-19	T3 - Plan of Adjustment	Review L2 testing over bank account balances for Citibank sweep accounts as of March 31, 2019.	2.10	\$ 720.00	1,512.00
Garcia, Francisco R.	Senior Manager	30-May-19	T3 - Plan of Adjustment	Analyze results of bank account balances as of March 31, 2019 to incorporate into May bank account status report for for advisors.	1.10	\$ 720.00	792.00
Good JR, Clark E	Manager	30-May-19	T3 - Creditor Mediation Support	REDACTED	1.60	\$ 519.00	830.40
Good JR, Clark E	Manager	30-May-19	T3 - Long-Term Projections	Prepare analysis to produce cashflows for all future years for baseline cost	2.30	\$ 519.00	1,193.70
Good JR, Clark E	Manager	30-May-19	T3 - Expert Testimony	REDACTED	1.10	\$ 519.00	570.90
Good JR, Clark E	Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 519.00	311.40
Good JR, Clark E	Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 519.00	311.40
Good JR, Clark E	Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.70	\$ 519.00	363.30

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Huang, Baibing	Staff	30-May-19	T3 - Plan of Adjustment	Update accounts on Relativity including adding and deleting multiple accounts per 05/30/2019 request from investigation team	1.40	\$ 245.00	343.00
Hurtado, Sergio Danilo	Senior	30-May-19	T3 - Creditor Mediation Support	REDACTED	2.90	\$ 445.00	1,290.50
Hurtado, Sergio Danilo	Senior	30-May-19	T3 - Creditor Mediation Support	REDACTED	1.30	\$ 445.00	578.50
Levy, Sheva R	Partner/Principal	30-May-19	T3 - Expert Testimony	REDACTED	1.10	\$ 721.00	793.10
Levy, Sheva R	Partner/Principal	30-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 721.00	288.40
Levy, Sheva R	Partner/Principal	30-May-19	T3 - Long-Term Projections	Review questions related to agency codes to align FP to budget	0.30	\$ 721.00	216.30
Lieberman, Charles	Staff	30-May-19	T3 - Plan of Adjustment	Consolidate comments from O'Neill and Borges on cash management memo for the plan of adjustment	0.70	\$ 245.00	171.50
Lieberman, Charles	Staff	30-May-19	T3 - Plan of Adjustment	Consolidate comments from Proskauer on cash management memo for the plan of adjustment	0.90	\$ 245.00	220.50
Lieberman, Charles	Staff	30-May-19	T3 - Plan of Adjustment	Review updates to the cash management memo for the plan of adjustment	2.30	\$ 245.00	563.50
Lieberman, Charles	Staff	30-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Montreal, QC (Alternative travel)	6.40	\$ 122.50	784.00
Lieberman, Charles	Staff	30-May-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), C Lieberman (EY) to discuss feedback received from advisory teams regarding cash management disclosure and next steps for updating ppt and excel files	0.60	\$ 245.00	147.00
Lieberman, Charles	Staff	30-May-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss cash management disclosure statement and next steps for finalizing document	0.80	\$ 245.00	196.00
Maciejewski, Brigid Jean	Manager	30-May-19	T3 - Plan of Adjustment	Review feedback received from A&M/HTA in regards to cash management disclosure statement to discuss with team	1.20	\$ 595.00	714.00
Maciejewski, Brigid Jean	Manager	30-May-19	T3 - Plan of Adjustment	Review Law 30-2013 in preparation of HTA disclosure statement regarding cash management	0.40	\$ 595.00	238.00
Maciejewski, Brigid Jean	Manager	30-May-19	T3 - Plan of Adjustment	Review feedback received from Proskauer in regards to cash management disclosure statement to discuss with team	1.80	\$ 595.00	1,071.00
Maciejewski, Brigid Jean	Manager	30-May-19	T3 - Plan of Adjustment	Review disclosure statement regarding cash management in order to provide comments to team	2.40	\$ 595.00	1,428.00
Maciejewski, Brigid Jean	Manager	30-May-19	T3 - Plan of Adjustment	Participate in a working session with B Maciejewski (EY), J Moran-Eserski (EY) to review entire disclosure statement and make final edits before sharing with PPEDD and the legal team	1.20	\$ 595.00	714.00
Maciejewski, Brigid Jean	Manager	30-May-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), C Lieberman (EY) to discuss feedback received from advisory teams regarding cash management disclosure and next steps for updating ppt and excel files	0.60	\$ 595.00	357.00
Maciejewski, Brigid Jean	Manager	30-May-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY) to discuss feedback received from advisory teams regarding cash management disclosure statement and next steps for updating word files	0.60	\$ 595.00	357.00
Maciejewski, Brigid Jean	Manager	30-May-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss cash management disclosure statement and next steps for finalizing document	0.80	\$ 595.00	476.00
Malhotra, Gaurav	Partner/Principal	30-May-19	T3 - Expert Testimony	REDACTED	1.10	\$ 870.00	957.00
Malhotra, Gaurav	Partner/Principal	30-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 870.00	522.00
Molina Acajabon, Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), D. Alba (EY), N. Villavicencio (EY), M. Molina Acajabon (EY) to discuss daily restrictions testing status and observations	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Oficina Comisionado de Seguros	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Review restriction support for Oficina de etica Gubernamental	1.10	\$ 445.00	489.50
Molina Acajabon, Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Prepare restriction documentation workpaper for support provided by Oficina de etica Gubernamental	0.70	\$ 445.00	311.50

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Molina Acajabon,Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. Reviewed report for Agricultural Enterprises Development Administrator	1.30	\$ 445.00	578.50
Molina Acajabon,Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. Reviewed report for COR3 (Hacienda)	1.20	\$ 445.00	534.00
Molina Acajabon,Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. Reviewed report for Ports Authority	0.90	\$ 445.00	400.50
Molina Acajabon,Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. Reviewed report for Integrated Transportation Authority	1.10	\$ 445.00	489.50
Molina Acajabon,Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. Reviewed report for Highway and Transportation Authority	1.30	\$ 445.00	578.50
Molina Acajabon,Michelle Adriana	Senior	30-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. Reviewed report for Health Insurance Administration	1.10	\$ 445.00	489.50
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Complete an additional end-to-end review of the disclosure statement to check for spelling, format, and overall consistency of language	1.70	\$ 445.00	756.50
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Incorporate edits and comments from Conway to the master CW's disclosure statement	1.60	\$ 445.00	712.00
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Incorporate edits and comments from O'Neill and Borges to the master CW's disclosure statement	1.40	\$ 445.00	623.00
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Incorporate edits and comments from Proskauer to the master CW's disclosure statement	1.90	\$ 445.00	845.50
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Insert and formatted updated flow charts throughout the disclosure statement	0.40	\$ 445.00	178.00
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Participate in a working session with B Maciejewski (EY), J Moran-Eserski (EY) to review entire disclosure statement and make final edits before sharing with PPEDD and the legal team.	1.20	\$ 445.00	534.00
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Update flow charts in PowerPoint to ensure consistency	0.70	\$ 445.00	311.50
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY) to discuss feedback received from advisory teams regarding cash management disclosure statement and next steps for updating word files	0.60	\$ 445.00	267.00
Moran-Eserski,Javier	Senior	30-May-19	T3 - Plan of Adjustment	Working session with B Maciejewski (EY), J Moran-Eserski (EY), C Lieberman (EY) to discuss cash management disclosure statement and next steps for finalizing document	0.80	\$ 445.00	356.00
Mullins,Daniel R	Executive Director	30-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Baltimore, ME	7.40	\$ 405.00	2,997.00
Neziroski,David	Staff	30-May-19	T3 - Fee Applications / Retention	Make changes to exhibit D for March monthly applicator	3.90	\$ 245.00	955.50
Nichols,Carly	Manager	30-May-19	T3 - Long-Term Projections	Provide information related to Actuarial Standards of Practice used in previous work product	0.30	\$ 519.00	155.70
Pannell,William Winder Thomas	Partner/Principal	30-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), D. Alba (EY), N. Villavicencio (EY), M. Molina Acajabon (EY) to discuss daily restrictions testing status and observations.	0.60	\$ 870.00	522.00
Pannell,William Winder Thomas	Partner/Principal	30-May-19	T3 - Plan of Adjustment	Review FOMB Bank Account Analysis Status update as of 5/31/19	0.90	\$ 870.00	783.00
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations.	1.10	\$ 595.00	654.50
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), D. Alba (EY), N. Villavicencio (EY), M. Molina Acajabon (EY) to discuss daily restrictions testing status and observations.	0.60	\$ 595.00	357.00
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Review restriction documentation for the Authority for the Financing of Infrastructure.	0.90	\$ 595.00	535.50
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Review restriction documentation for the Board of Education	0.80	\$ 595.00	476.00
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Review restriction documentation for Administration of Mental Health and Anti-Addiction Services.	1.20	\$ 595.00	714.00
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Prepare account balance summary for accounts reviewed as of 5/30/2019 in Relativity to identify total funds identified as of 5/30/2019	1.20	\$ 595.00	714.00
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Prepare restrictions deliverable to summarize total identified restricted funds with analysis of funds identified and funds outstanding	1.10	\$ 595.00	654.50
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Review and account balances in the Relativity testing workspace for reporting at the end of May	1.30	\$ 595.00	773.50
Sacks,Justin	Manager	30-May-19	T3 - Plan of Adjustment	Review relativity workspace to remove duplicate accounts from testing that D&P had.	1.30	\$ 595.00	773.50

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Santambrogio, Juan	Executive Director	30-May-19	T3 - Creditor Mediation Support	REDACTED	1.10	\$ 810.00	891.00
Santambrogio, Juan	Executive Director	30-May-19	T3 - Creditor Mediation Support	REDACTED	2.20	\$ 810.00	1,782.00
Santambrogio, Juan	Executive Director	30-May-19	T3 - Creditor Mediation Support	REDACTED	1.90	\$ 810.00	1,539.00
Santambrogio, Juan	Executive Director	30-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Atlanta, GA	3.50	\$ 405.00	1,417.50
Stricklin, Todd	Senior	30-May-19	T3 - Long-Term Projections	Estimate the current aggregate PREPA freeze impact on the system liability in comparison with other systems to refine EY estimates	0.40	\$ 405.00	162.00
Tabani, Omar	Manager	30-May-19	T3 - Long-Term Projections	Summarize and analyze historical tax data collection and compile statistics for analysis/benchmarking for QUEST team to use in projections	2.80	\$ 595.00	1,666.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	1.10	\$ 720.00	792.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.70	\$ 720.00	504.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.70	\$ 720.00	504.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.40	\$ 720.00	288.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.30	\$ 720.00	216.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.60	\$ 720.00	432.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.80	\$ 720.00	576.00
Tague, Robert	Senior Manager	30-May-19	T3 - Expert Testimony	REDACTED	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	30-May-19	T3 - Long-Term Projections	Continue editing cash management write-up for inclusion in the disclosure statement: inclusion of corrections from Conway Makenzie	1.70	\$ 720.00	1,224.00
Tajuddin, Salman Naveed	Senior Manager	30-May-19	T3 - Long-Term Projections	Continue editing letter to government from FOMB relating to senate bill 1263: additional edits suggested by K Rifkind	0.80	\$ 720.00	576.00
Tajuddin, Salman Naveed	Senior Manager	30-May-19	T3 - Long-Term Projections	Continue editing letter to government from FOMB relating to senate bill 1263: additional edits suggested by A Chepenik	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	30-May-19	T3 - Long-Term Projections	Review cartea circular letter to determine if any changes to withholding rates regulations needed comment from FOMB	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	30-May-19	T3 - Long-Term Projections	Review law to determine amount of vehicle registration fee covered over into special fund	0.40	\$ 720.00	288.00
Tajuddin, Salman Naveed	Senior Manager	30-May-19	T3 - Long-Term Projections	Review policies relating to section 207 of promesa (right to approve debt issuances)	1.60	\$ 720.00	1,152.00
Tajuddin, Salman Naveed	Senior Manager	30-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	5.00	\$ 360.00	1,800.00
Trang, Quan H	Manager	30-May-19	T3 - Plan of Adjustment	QC new accounts added onto Relativity per 05/30/2019 request from investigation team	0.60	\$ 595.00	357.00
Trang, Quan H	Manager	30-May-19	T3 - Plan of Adjustment	Implement additional changes to coding layout per 05/30/2019 request from investigation team	1.20	\$ 595.00	714.00
Trang, Quan H	Manager	30-May-19	T3 - Plan of Adjustment	Perform testing on additional changes made to coding layout per 05/30/2019 request from investigation team	0.80	\$ 595.00	476.00
Trang, Quan H	Manager	30-May-19	T3 - Plan of Adjustment	QC new US Bank documents loaded onto Relativity per 05/30/2019 request	0.80	\$ 595.00	476.00
Trang, Quan H	Manager	30-May-19	T3 - Plan of Adjustment	QC additional changes made to coding layout performed by Baibing per 05/30/2019 request	1.20	\$ 595.00	714.00
Trang, Quan H	Manager	30-May-19	T3 - Plan of Adjustment	Load new Restriction documents to Relativity per 05/01/2019 request from investigation team	1.40	\$ 595.00	833.00
Velasquez, Rachel	Staff	30-May-19	T3 - Plan of Adjustment	Review restriction support for Junta de Libertad Bajo Palabra.	0.60	\$ 245.00	147.00
Velasquez, Rachel	Staff	30-May-19	T3 - Plan of Adjustment	Review restriction support for PREPA.	0.60	\$ 245.00	147.00
Velasquez, Rachel	Staff	30-May-19	T3 - Plan of Adjustment	Review restriction support for Musical Arts Corporation	0.40	\$ 245.00	98.00
Velasquez, Rachel	Staff	30-May-19	T3 - Plan of Adjustment	Review restriction support for Hacienda.	2.70	\$ 245.00	661.50

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Velasquez,Rachel	Staff	30-May-19	T3 - Plan of Adjustment	Perform restrictions QC for accounts managed by Hacienda	2.60	\$ 245.00	637.00
Velasquez,Rachel	Staff	30-May-19	T3 - Plan of Adjustment	Review previous reports prepared on restrictions for Hacienda	2.10	\$ 245.00	514.50
Velasquez,Rachel	Staff	30-May-19	T3 - Plan of Adjustment	Review restriction status for accounts managed by Hacienda	1.70	\$ 245.00	416.50
Velasquez,Rachel	Staff	30-May-19	T3 - Plan of Adjustment	Update quality check of restrictions status for targeted accounts related to Administracion Sistema de Retiro de Empleados Gobierno y la Judicatura that were not previously tested on 5/23	1.40	\$ 245.00	343.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), D. Alba (EY), N. Villavicencio (EY), M. Molina Acajabon (EY) to discuss daily restrictions testing status and observations	0.60	\$ 245.00	147.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	First level testing of restrictions for Assignments under the Treasury for 18 out of 34 accounts	2.30	\$ 245.00	563.50
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	First level restriction testing for agency Fideicomiso de la Guardia Nacional	2.40	\$ 245.00	588.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	First level restriction testing for agency Guardia Naciona	2.30	\$ 245.00	563.50
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Administracion de Asuntos Federales de Puerto Rico (PRFAA) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Administracion de Servicios Generales (ASG) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Oficina del Comisionado de Asuntos Municipales (OCAM) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Guardia Nacional de Puerto Rico (GNPR) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Departamento De Recursos Naturales Y Ambientales (DRNA) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Comision de Desarrollo Cooperativo de Puerto Rico (CDCOOP) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Departamento de Salud (DS) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Comision Especial Conjunta de Fondos Legislativos as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Centro de Recaudacion de Ingresos Municipales (CRIM) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Departamento de Familia (DF) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Autoridad de los Puertos as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Draft email to Oficina para el Desarrollo Socioeconomico y Comunitario de Puerto Rico (ODSEC) as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	30-May-19	T3 - Plan of Adjustment	Review additional Hacienda account that was identified under excel templates that were tested as of 6/30/2018	2.40	\$ 245.00	588.00
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Update relativity for closed and non-existing accounts	1.60	\$ 445.00	712.00
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Review restrictions data for all accounts within Relativity	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Analyze updated restrictions testing results	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Meeting with J. Sacks (EY), P. Garcia (EY), and N. Zorrilla (EY) to discuss daily restrictions testing status and observations.	1.10	\$ 445.00	489.50
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), D. Alba (EY), N. Villavicencio (EY), M. Molina Acajabon (EY) to discuss daily restrictions testing status and observations.	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Update account holder metrics in preparation for weekly FOMB update	0.90	\$ 445.00	400.50
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Collaborate with team members in charge of bank account information to help prepare email content with metric updates for weekly FOMB email	0.80	\$ 445.00	356.00
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Prepare email updates for weekly FOMB email	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Collect and organize data from Account Holder emails to test 12/31/18 balances	0.70	\$ 445.00	311.50
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Collect and organize data from Account Holder emails to test 3/31/19 balances	0.40	\$ 445.00	178.00
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Support team in restrictions testing by clarifying account classifications for complex accounts	0.60	\$ 445.00	267.00

Exhibit D
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Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Assist team in understanding restriction supporting documents during L1 testing	0.60	\$ 445.00	267.00
Zorrilla,Nelly E	Senior	30-May-19	T3 - Plan of Adjustment	Update account inventory listing for closed and non existing accounts	1.30	\$ 445.00	578.50
Burr,Jeremy	Senior	31-May-19	T3 - Long-Term Projections	Prepare an email to C Tirado (ERS) to understand the current negotiations of the Ports back-pay for their outstanding PavGo obligation	0.30	\$ 445.00	133.50
Burr,Jeremy	Senior	31-May-19	T3 - Long-Term Projections	Prepare an email to the EY pension team regarding the outstanding balance for Ports and the current negotiations to catch-up on past due amounts	0.40	\$ 445.00	178.00
Burr,Jeremy	Senior	31-May-19	T3 - Long-Term Projections	Prepare email to verify the IFCU team is using the correct rightsizing mode	0.20	\$ 445.00	89.00
Burr,Jeremy	Senior	31-May-19	T3 - Long-Term Projections	Provide feedback on the bank balances report prepare for the FOMB	0.80	\$ 445.00	356.00
Chepenik,Adam Brandon	Partner/Principal	31-May-19	T3 - Plan of Adjustment	finalize review and comments on cash management system disclosure for plan of adjustment	3.90	\$ 870.00	3,393.00
Chepenik,Adam Brandon	Partner/Principal	31-May-19	T3 - Long-Term Projections	Review FEMA information on advance funding requests for long-term forecast	0.80	\$ 870.00	696.00
Chepenik,Adam Brandon	Partner/Principal	31-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Washington, DC	4.00	\$ 435.00	1,740.00
Day,Timothy Sean	Manager	31-May-19	T3 - Long-Term Projections	Discuss JRS benefit cut coding for inactive, from current PREPA proval coding with C Kane (EY) and T Day (EY)	0.60	\$ 519.00	311.40
Feldman,Kimberly S	Senior	31-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at BNY Mellon for Ports Authority.	0.90	\$ 445.00	400.50
Feldman,Kimberly S	Senior	31-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Northern Trust for Automobile Accident Compensation Administration	2.10	\$ 445.00	934.50
Feldman,Kimberly S	Senior	31-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Northern Trust for Electric Power Authority	1.50	\$ 445.00	667.50
Feldman,Kimberly S	Senior	31-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at Oriental for Puerto Rico Aqueduct and Sewer Authority (PRASA)	0.60	\$ 445.00	267.00
Feldman,Kimberly S	Senior	31-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), N. Villavicencio (EY), M. Molina Acajalon (EY), R. Velasquez (EY), K. Feldman (EY) to discuss status of account balances and restriction deliverable presentation.	0.80	\$ 445.00	356.00
Feldman,Kimberly S	Senior	31-May-19	T3 - Plan of Adjustment	L2 review of bank balances for accounts held at BNY Mellon for COFINA.	1.20	\$ 445.00	534.00
Garcia,Francisco R.	Senior Manager	31-May-19	T3 - Plan of Adjustment	Analyze updated analysis of bank account balances for March 31, 2019 as of May 31, 2019 to determine impact on May bank account status report for advisors.	1.60	\$ 720.00	1,152.00
Garcia,Francisco R.	Senior Manager	31-May-19	T3 - Plan of Adjustment	Analyze updated preliminary analysis of restriction testing to incorporate into May bank account status report for advisors.	0.80	\$ 720.00	576.00
Garcia,Francisco R.	Senior Manager	31-May-19	T3 - Plan of Adjustment	Draft bank balances section of preliminary report on bank account balances and restrictions testing to be presented to FOMB.	2.40	\$ 720.00	1,728.00
Garcia,Francisco R.	Senior Manager	31-May-19	T3 - Plan of Adjustment	Draft overall preliminary report on bank account balances and restrictions testing to be presented to FOMB.	1.80	\$ 720.00	1,296.00
Garcia,Francisco R.	Senior Manager	31-May-19	T3 - Plan of Adjustment	Draft restrictions section of preliminary report on bank account balances and restrictions testing to be presented to FOMB.	1.40	\$ 720.00	1,008.00
Garcia,Francisco R.	Senior Manager	31-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), N. Villavicencio (EY), M. Molina Acajalon (EY), R. Velasquez (EY), K. Feldman (EY) to discuss status of account balances and restriction deliverable presentation.	0.80	\$ 720.00	576.00
Good JR,Clark E	Manager	31-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Good JR,Clark E	Manager	31-May-19	T3 - Expert Testimony	REDACTED	0.70	\$ 519.00	363.30
Good JR,Clark E	Manager	31-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 519.00	155.70
Huang,Baibing	Staff	31-May-19	T3 - Plan of Adjustment	Loading and linking cash balances and documents for US Bank	0.40	\$ 245.00	98.00
Huang,Baibing	Staff	31-May-19	T3 - Plan of Adjustment	Loading and linking cash balances and documents for BNY Mellon	0.40	\$ 245.00	98.00
Huang,Baibing	Staff	31-May-19	T3 - Plan of Adjustment	Loading and linking cash balances and documents for Oriental Bank	0.60	\$ 245.00	147.00
Huang,Baibing	Staff	31-May-19	T3 - Plan of Adjustment	Loading and linking cash balances and documents for Banco Popular	0.60	\$ 245.00	147.00
Huang,Baibing	Staff	31-May-19	T3 - Plan of Adjustment	Loading and linking cash balances and documents for Banco Santander	0.20	\$ 245.00	49.00
Hurtado,Sergio Danilo	Senior	31-May-19	T3 - Long-Term Projections	Prepare file comparing historical payroll and professional service:	1.80	\$ 445.00	801.00
Hurtado,Sergio Danilo	Senior	31-May-19	T3 - Long-Term Projections	Prepare file detailing historical professional service:	3.20	\$ 445.00	1,424.00
Kane,Collin	Senior	31-May-19	T3 - Long-Term Projections	Discuss JRS benefit cut coding for inactive, from current PREPA proval coding with C Kane (EY) and T Day (EY)	0.60	\$ 405.00	243.00

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Kane, Collin	Senior	31-May-19	T3 - Long-Term Projections	follow up on questions around the review of the baseline JRS proval coding with comparisons to Milliman cash flows.	1.90	\$ 405.00	769.50
Levy, Sheva R	Partner/Principal	31-May-19	T3 - Long-Term Projections	Address questions related to budgeting of settlement of past PayGo cost.	0.30	\$ 721.00	216.30
Levy, Sheva R	Partner/Principal	31-May-19	T3 - Creditor Mediation Support	REDACTED	0.40	\$ 721.00	288.40
Levy, Sheva R	Partner/Principal	31-May-19	T3 - Creditor Mediation Support	REDACTED	0.30	\$ 721.00	216.30
Lieberman, Charles	Staff	31-May-19	T3 - Plan of Adjustment	Correspondences related to cash management memo for the plan of adjustment	0.40	\$ 245.00	98.00
Lieberman, Charles	Staff	31-May-19	T3 - Plan of Adjustment	Prepare definition exhibit for the plan of adjustment	2.10	\$ 245.00	514.50
Lieberman, Charles	Staff	31-May-19	T3 - Plan of Adjustment	Review version of cash management memo for the plan of adjustments	1.90	\$ 245.00	465.50
Lieberman, Charles	Staff	31-May-19	T3 - Plan of Adjustment	Update Exhibit B - bank account balances for the cash management memo for the plan of adjustment	1.40	\$ 245.00	343.00
Maciejewski, Brigid Jean	Manager	31-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Detroit, MI	10.00	\$ 297.50	2,975.00
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), N. Villavicencio (EY), M. Molina Acajabon (EY), R. Velasquez (EY), K. Feldman (EY) to discuss status of account balances and restriction deliverable presentation	0.80	\$ 445.00	356.00
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Automobile Accident Compensation Administrator</u>	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Convention Center District Authority</u>	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Review for Fiscal Agency and Financial Advisory Authority</u>	0.90	\$ 445.00	400.50
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Reviewed report for Department of Economic Development and Commerce</u>	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Reviewed report for Housing Financing Authority</u>	0.40	\$ 445.00	178.00
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Reviewed report for Medical Services Administration</u>	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Reviewed report for PHA</u>	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Reviewed report for Puerto Rico and the Caribbean Cardiovascular Center Corporation</u>	0.60	\$ 445.00	267.00
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Reviewed report for Puerto Rico Industrial Developmental Company</u>	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Reviewed report for State Insurance Fund Corporation</u>	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Plan of Adjustment	Quality Check Review of EY L1 Restrictions support using Conways Report. <u>Reviewed report for Tourism Company</u>	0.70	\$ 445.00	311.50
Molina Acajabon, Michelle Adriana	Senior	31-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Boston, MA	3.00	\$ 222.50	667.50
Moran-Eserski, Javier	Senior	31-May-19	T3 - Long-Term Projections	Analyze NY state sports betting structure to compare to the practices that are being proposed by FOMB	1.30	\$ 445.00	578.50
Moran-Eserski, Javier	Senior	31-May-19	T3 - Plan of Adjustment	Review the commonwealth's disclosure statement for grammatical errors and syntax prior to circulating an updated version to the client	1.10	\$ 445.00	489.50
Moran-Eserski, Javier	Senior	31-May-19	T3 - Plan of Adjustment	Review acronym definition list to be included in the disclosure statement	0.60	\$ 445.00	267.00
Moran-Eserski, Javier	Senior	31-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from Charlotte, NC to New York, NY	1.60	\$ 222.50	356.00
Moran-Eserski, Javier	Senior	31-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Charlotte, NC	3.70	\$ 222.50	823.25
Neziroski, David	Staff	31-May-19	T3 - Fee Applications / Retention	Prepare exhibit C for March	1.10	\$ 245.00	269.50
Panagiotakis, Sofia	Senior Manager	31-May-19	T3 - Long-Term Projections	Participate in call with N. Jaresko (FOMB), S. Negron (FOMB) to explain the walk from the FP to the Budget in FY20	0.60	\$ 720.00	432.00
Panagiotakis, Sofia	Senior Manager	31-May-19	T3 - Long-Term Projections	Prepare bridge from the Fiscal Plan to the FY20 budget as requested by N. Jaresko (FOMB)	0.70	\$ 720.00	504.00
Pannell, William Winder Thomas	Partner/Principal	31-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), N. Villavicencio (EY), M. Molina Acajabon (EY), R. Velasquez (EY), K. Feldman (EY) to discuss status of account balances and restriction deliverable presentation.	0.80	\$ 870.00	696.00

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Pannell, William Winder Thomas	Partner/Principal	31-May-19	T3 - Plan of Adjustment	Review FOMB Bank Account Analysis Status update as of 5/31/19	3.70	\$ 870.00	3,219.00
Pannell, William Winder Thomas	Partner/Principal	31-May-19	T3 - Plan of Adjustment	Prepare communications related to FOMB Bank Account update	0.60	\$ 870.00	522.00
Purdum, Emily Rose	Staff	31-May-19	T3 - Plan of Adjustment	L1 Review Autoridad para el Financiamiento de la Vivienda (AFV) bank documents for completeness and accuracy	1.20	\$ 245.00	294.00
Purdum, Emily Rose	Staff	31-May-19	T3 - Plan of Adjustment	L1 Review Universidad de Puerto Rico (UPR) bank documents for completeness and accuracy	2.30	\$ 245.00	563.50
Sacks, Justin	Manager	31-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), N. Villavicencio (EY), M. Molina Acajabon (EY), R. Velasquez (EY), K. Feldman (EY) to discuss status of account balances and restriction deliverable presentation.	0.80	\$ 595.00	476.00
Sacks, Justin	Manager	31-May-19	T3 - Plan of Adjustment	Prepare deliverable identifying account balances and restriction classifications as of March 31, 2019.	1.60	\$ 595.00	952.00
Sacks, Justin	Manager	31-May-19	T3 - Plan of Adjustment	Quality check of account balance testing for Citibank Investment accounts	2.30	\$ 595.00	1,368.50
Sacks, Justin	Manager	31-May-19	T3 - Plan of Adjustment	Review deliverable identifying account balances and restriction classifications as of March 31, 2019.	1.10	\$ 595.00	654.50
Sacks, Justin	Manager	31-May-19	T3 - Plan of Adjustment	Review restriction documentation obtained and filed in Relativity as of 5/31/2019 to identify documentation outstanding	2.10	\$ 595.00	1,249.50
Santambrogio, Juan	Executive Director	31-May-19	T3 - Long-Term Projections	Participate in conference call with FOMB members and advisors to discuss latest case issues and update on COR discussion	0.80	\$ 810.00	648.00
Santambrogio, Juan	Executive Director	31-May-19	T3 - Long-Term Projections	Prepare summary analysis of reconciliation of paygo amounts between Fiscal Plan and Budget	0.90	\$ 810.00	729.00
Santambrogio, Juan	Executive Director	31-May-19	T3 - Plan of Adjustment	Review draft bank account analysis including potential restrictions to fund:	1.90	\$ 810.00	1,539.00
Stricklin, Todd	Senior	31-May-19	T3 - Long-Term Projections	Prepare PREPA coding combined christmas and summer definitions to support preliminary cut projections	1.60	\$ 405.00	648.00
Stricklin, Todd	Senior	31-May-19	T3 - Creditor Mediation Support	REDACTED	2.10	\$ 405.00	850.50
Stricklin, Todd	Senior	31-May-19	T3 - Long-Term Projections	Review updates to the PREPA freeze coding to adjust benefit definitions used in the finalized freeze valuation	2.10	\$ 405.00	850.50
Tabani, Omar	Manager	31-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Dallas, TX	4.10	\$ 297.50	1,219.75
Tague, Robert	Senior Manager	31-May-19	T3 - Expert Testimony	REDACTED	0.90	\$ 720.00	648.00
Tague, Robert	Senior Manager	31-May-19	T3 - Non-Working Travel (billed at 50% of rates)	Travel from San Juan, PR to Chicago, IL.	5.60	\$ 360.00	2,016.00
Tajuddin, Salman Naveed	Senior Manager	31-May-19	T3 - Long-Term Projections	Continue reviewing policies relating to section 207 of promesa (right to approve debt issuances)	0.70	\$ 720.00	504.00
Tajuddin, Salman Naveed	Senior Manager	31-May-19	T3 - Plan of Adjustment	Edit cash management-draft for inclusion in plan of reorganization/disclosure statement: review of redline edits from team	1.40	\$ 720.00	1,008.00
Tajuddin, Salman Naveed	Senior Manager	31-May-19	T3 - Plan of Adjustment	Review forensic team presentation to update FOMB on cash balance investigation.	1.10	\$ 720.00	792.00
Tajuddin, Salman Naveed	Senior Manager	31-May-19	T3 - Plan of Adjustment	Review TSA cash flow reports to confirm understanding of CRIM/Lottery cash flows.	0.70	\$ 720.00	504.00
Trang, Quan H	Manager	31-May-19	T3 - Plan of Adjustment	Relativity credential support, reset and enable accounts for Oniell Borgres attorneys per their request	0.60	\$ 595.00	357.00
Trang, Quan H	Manager	31-May-19	T3 - Plan of Adjustment	Update new loading procedures and loading template to include new metadata as requested	1.30	\$ 595.00	773.50
Trang, Quan H	Manager	31-May-19	T3 - Plan of Adjustment	Conduct Relativity weekly workspace maintenance to make sure all Relativity functions and components working properly	2.10	\$ 595.00	1,249.50
Velasquez, Rachel	Staff	31-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), N. Villavicencio (EY), M. Molina Acajabon (EY), R. Velasquez (EY), K. Feldman (EY) to discuss status of account balances and restriction deliverable presentation.	0.80	\$ 245.00	196.00
Velasquez, Rachel	Staff	31-May-19	T3 - Plan of Adjustment	Update quality check of restrictions status for targeted accounts related to Autoridad de Edificios Publicos that were not previously tested on 5/21	2.60	\$ 245.00	637.00
Velasquez, Rachel	Staff	31-May-19	T3 - Plan of Adjustment	Review restriction support for COFINA.	1.60	\$ 245.00	392.00
Velasquez, Rachel	Staff	31-May-19	T3 - Plan of Adjustment	Review restriction support for Musical Arts Corporation	2.80	\$ 245.00	686.00

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Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Autoridad de Transporte Maritimo as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Autoridad de Conservacion y Desarrollo de Culebra as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Oficina de Servicios Legislativos (OSLPR) as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Autoridad para las Alianzas Publico Privadas (AAPP) as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Autoridad de Transporte Integrado as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Autoridad Puerto de Ponce as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Oficina Estatal de Política Pública Energética (OPEPPE) as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Bosque Modelo as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Autoridad del Distrito del Centro de Convenciones de Puerto Rico (ADCCPR) as a follow up for pending bank account information.	0.10	\$ 245.00	24.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Review of high dollar value accounts for General Court of Justice as of 3/31/2019.	1.20	\$ 245.00	294.00
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Review of high dollar value accounts for HTA as of 3/31/2019.	1.20	\$ 245.00	294.00
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Departamento de Salud (DS) as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), N. Villavicencio (EY), M. Molina Acajalon (EY), R. Velasquez (EY), K. Feldman (EY) to discuss status of account balances and restriction deliverable presentation.	0.80	\$ 245.00	196.00
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Review AAFAF report for account classifications for key agencies for deliverable presentation	2.70	\$ 245.00	661.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Programa de Desarrollo de la Juventud (OAJ) as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Gobernador as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Oficina de Gerencia y Presupuesto (OGP) as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Administracion de Asuntos Federales de Puerto Rico (PRFAA) as a follow up for pending bank account information.	0.20	\$ 245.00	49.00
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Administracion de Servicios Generales (ASG) as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Oficina del Comisionado de Asuntos Municipales (OCAM) as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Guardia Nacional de Puerto Rico (GNPR) as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Departamento De Recursos Naturales Y Ambientales (DRNA) as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Villavicencio,Nancy	Staff	31-May-19	T3 - Plan of Adjustment	Draft email to Comision de Desarrollo Cooperativo de Puerto Rico (CDCOOP) as a follow up for pending bank account information.	0.30	\$ 245.00	73.50
Zorrilla,Nelly E	Senior	31-May-19	T3 - Plan of Adjustment	Analyze 12/31/18 balances extracted from Relativity for reporting deadline	1.40	\$ 445.00	623.00
Zorrilla,Nelly E	Senior	31-May-19	T3 - Plan of Adjustment	Analyze 3/31/19 balances extracted from Relativity for reporting deadline	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	31-May-19	T3 - Plan of Adjustment	Review restrictions information for all accounts within Relativity	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	31-May-19	T3 - Plan of Adjustment	Analyze restrictions testing results for preliminary deadline	1.30	\$ 445.00	578.50
Zorrilla,Nelly E	Senior	31-May-19	T3 - Plan of Adjustment	Meeting with T. Pannell (EY), J. Sacks (EY), P. Garcia (EY), N. Zorrilla (EY), N. Villavicencio (EY), M. Molina Acajalon (EY), R. Velasquez (EY), K. Feldman (EY) to discuss status of account balances and restriction deliverable presentation.	0.80	\$ 445.00	356.00
Zorrilla,Nelly E	Senior	31-May-19	T3 - Plan of Adjustment	Review restrictions testing results to determine effect on metrics reporting	1.90	\$ 445.00	845.50
Zorrilla,Nelly E	Senior	31-May-19	T3 - Plan of Adjustment	Review restrictions testing results to determine number of accounts still pending restrictions testing	1.90	\$ 445.00	845.50

Exhibit D
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period February 1, 2019 through May 31, 2019

Name	Title	Date of Service	Project Category	Redacted Description	Time	Hourly Rate	Total Individual Fees
Total					8,993.60		4,505,960.45

EXHIBIT E

BUDGET

Project Category	Est. Hours	Est. Fees	Total EY Billed Hours	Total EY Fees Sought
T3 - Creditor Mediation Support	1,605.0	\$946,638.49	1,459.60	\$862,836.80
T3 - Expert Testimony	200.0	\$118,697.75	93.40	\$68,814.70
T3 - Long-Term Projections	2,855.0	\$1,625,387.63	2,487.70	\$1,438,320.70
T3 - Fee Applications / Retention	252.0	\$93,219.48	136.50	\$34,317.50
T3 - Non-working travel (billed at 50% of rates)	1,575.0	\$649,217.89	1,372.70	\$400,102.25
T3 - Plan of Adjustment	4,064.0	\$2,212,319.24	3,442.70	\$1,701,568.50
Total	10,551.0	\$5,645,552.47	8,993.60	\$4,505,960.45

EXHIBIT F
STAFFING PLAN

Category of Timekeeper	Number of Timekeepers Expected to Work on the Matter During the Budget Period	Average Hourly Rate
Partner/Principal	12	\$756
Executive Director	7	\$717
Senior Manager	19	\$665
Manager	24	\$517
Senior	38	\$414
Staff	27	\$225